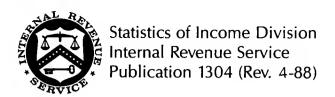


Individual Income Tax Returns 1985

Returns Filed, Sources of Income, Exemptions, Itemized Deductions, and Tax Computations



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Department of the Treasury Internal Revenue Service

Individual Income Tax Returns

Publication 1304 (Rev. 4-88)

Lawrence B. Gibbs Commissioner

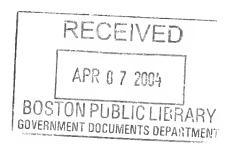
Charles H. Brennan Deputy Commissioner (Operations)

Dominic E. Pecorella Assistant Commissioner (Taxpayer Service and Returns Processing)

Fritz Scheuren
Director, Statistics of Income Division

Michael Coleman Chief, Individual Statistics Branch This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and taxpayments. Classifications are by tax status, size of adjusted gross income, marital status, and type of tax computation. Data on high income returns are contained in Section 3 of this report.

Additional unpublished information from individual income tax returns, classified by size of adjusted gross income, is available on a reimbursable basis. A public-use computer tape file — the Individual Tax Model File — containing the records selected for the Statistics of Income sample is also available on a reimbursable basis. This file is suitable primarily for making national level estimates.



Suggested Citation

Internal Revenue Service Statistics of Income — 1985 Individual Income Tax Returns U.S. Government Printing Office Washington, DC 1988

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NEW STATISTICAL SERVICES

(Available from Statistics of Income Division)

As part of the Statistics of Income program a series of new services is now being offered (see below). Detailed information on these statistical services can be obtained by writing to Director, Statistics of Income Division (TR:S), Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, DC 20224. Purchase is by check made payable to the IRS Accounting Section.

Studies of International Income and Taxes, Publication 1267 — Price \$45.00

Purchase price includes a 516-page document for 1979–83 that presents information from 13 Statistics of Income studies in the international area, including:

- Foreign activity of U.S. corporations
- Activity of foreign corporations in the U.S.
- Foreign interests in U.S. corporations
- Statistics related to individuals, trusts, and estates
- Data presented by geographical area or industrial activity, as well as other classifiers

Purchasers of this service also will be provided with additional information for one year as it becomes available. The one year period for receiving additional information can be extended at a cost of \$35.00 per year. A long-term subscription (\$150) includes the compendium and additional information as it becomes available through August 1990. (The next compendium is scheduled for release in September 1990.)

Individual Income Tax Returns, Publication 1304 — Price \$32.00

The document for 1985 presents Statistics of Income data and tables on:

- Sources of income
- Exemptions

- Itemized deductions
- Tax computations
- High income returns
- Data presented by size of adjusted gross income marital status

Purchasers of this service also will be provided with additional articles relating to 1985 data and preliminary 1986 data as they become available and will be notified of future statistical releases relating to individual income tax returns.

Partnership Returns, Publication 369 — Price \$22.00

Purchase price includes a 314-page document for 1978–82 presenting previously unpublished Statistics of Income data for 1980, 1981 and 1982, as well as data previously issued in other publications. Features include:

- Number of partnerships
- Limited partnerships
- Receipts
- Cost of sales and operations

- Deductions
- Net income
- Capital gains

 Data presented by industry size of total assets state number of partners

Purchasers of this service also will be provided with data for 1983–1985 as they become available and will also be notified of future statistical releases relating to partnership returns.

Other Services — Price dependent on the request

- Unpublished tabulations from SOI programs are available. Includes detailed tables underlying those published in SOI Bulletin.
- Special tabulations produced to user specifications.
- Public use tape files, including the Individual Tax Model (1978–85), among others. (Earlier files are available from the Machine Readable Branch (NNSR) of the National Archives, Washington, DC 20408

BUSINESS SOURCE BOOKS

(Available from Statistics of Income Division)

In addition to the Corporation Source Book, two others are now being offered by the Statistics of Income Division (see below). Information can be obtained by writing to Director, Statistics of Income Division (TR:S) at the address on the previous page. Purchase of Source Books should be made at time of request by check payable to the IRS Accounting Section.

Corporation Source Book, 1984, Publication 1053 — Price \$175.00

This is a 481-page document that presents detailed income statement, balance sheet, tax and investment credit items by major and minor industries and size of total assets. This report is part of an annual series and can be purchased for \$175 (issues prior to 1982 are for sale at \$150). A magnetic tape containing the tabular statistics for 1984 can be purchased for \$1,500.

Partnership Source Book, Publication 1289 — Price \$30.00

This is a 291-page document showing key partnership data for 1957 through 1983, at the minor, major and division industry level. Includes an historical definition of terms section and legislative changes affecting partnerships during that period. Tables feature:

- Number of partnerships
- Number of partners
- Business receipts
- Depreciation
- Taxes paid deductions
- Interest paid

- Payroll
- · Payments to partners
- Net income

Purchasers of this service also will be advised of the release of subsequent years' data. A magnetic tape containing the tabular statistics can be purchased for an additional \$200.

Sole Proprietorship Source Book, Publication 1323 — Price \$95.00

This Source Book is a companion to that for partnerships, shown above. It is a 244-page document showing key proprietorship data for 1957 through 1984. Each page contains statistics for a particular industry. Included will be data on:

- Number of businesses
- Business receipts
- Interest paid

- Depreciation
- Taxes paid deductions
- Payroll
- Net income

As with Partnerships, a magnetic tape containing the tabular statistics can be purchased. The price is \$245.

OTHER PUBLICATIONS

(Available from Superintendent of Documents GPO, Washington, D.C. 20402)

The Statistics of Income (SOI) Bulletin (Quarterly) — Publication No. 1136 Subscription price \$16.00; Single copy price \$6.00

The SOI Bulletin provides the earliest published financial statistics from the various types of tax and information returns filed with the Internal Revenue Service. The Bulletin also includes information from periodic or special analytical studies of particular interest to tax administrators and economists.

Statistics of Income—1984, Corporation Income Tax Returns, Publication No. 16 — Price \$8.00

Presents information on-

- Receipts
- Deductions
- Net income
- Taxable income
- Income tax
- Tax credits
- Distributions to stockholders
- Assets
- Liabilities

 Data classified by industry accounting period size of total assets size of business receipts

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Section 1

Introduction, Changes in Law, Sources of the Data, and Description of the Sample*

The statistics presented in this report are estimates based on a stratified probability sample of individual income tax returns, selected before audit, and represent coverage of the 101.7 million Forms 1040, 1040A and 1040EZ filed by the nation's taxpayers for Tax Year 1985.

Table A shows selected tax items for Tax Years 1970, 1975, 1980, 1984 and 1985. In addition, percent changes for Tax Years 1984 and 1985 are shown. Between 1984 and 1985, the number of returns filed increased by approximately 2.2 million, or 2.2 percent, and adjusted gross income increased by approximately \$166 billion, or 7.8 percent. Taxable income increased by 7.0 percent, and total income tax by 7.9 percent.

REQUIREMENTS FOR FILING

The Internal Revenue Code of 1954, as amended, provided the legal basis for tax activity detailed in this volume. For Tax Year 1985, as for previous tax years, the principal criteria that determined the general filing requirements were gross income, filing status, and age. Gross income included all income received in the form of money, property, and services that were not expressly exempt from tax. However, for Tax Year 1985, taxpayers were required to add the following normally excludible sources of income into their gross income for purposes of determining whether or not they were required to file: the foreign earned income exclusion, the foreign housing deduction, and the one-time exclusion of capital gains from the sale of a residence. A return had to be filed by:

- a single person (other than a surviving spouse)under age 65, with gross income of at least \$3,430;
- (2) a single person (other than a surviving spouse)age 65 or over, with gross income of at least \$4,470;
- (3) a surviving spouse under age 65 with gross income of at least \$4,580;

- (4) a surviving spouse age 65 or over with gross income of at least \$5,620;
- (5) a married couple, filing a joint return, with both spouses under age 65 and with a combined gross income of at least \$5,620;
- (6) a married couple, filing a joint return, with one spouse age 65 or over and with a combined gross income of at least \$6,660;
- (7) a married couple, filing a joint return, with both spouses age 65 or over and with a combined gross income of at least \$7,700; and
- (8) a married person regardless of age whose spouse was filing a separate return, if that married person had a gross income of at least \$1,040.

Notwithstanding these provisions, there were six additional filing requirements. Specifically, an individual had to file a return for Tax Year 1985 if that individual:

- was claimed as a dependent on another person's return and had "unearned income" (such as trust distributions, interest, or capital gains) of \$1,040 or more;
- (2) was liable for any of the following taxes: -social security tax on unreported tip income -uncollected social security tax or Railroad
 - -Retirement Tax Act (RRTA) tax on reported tip income
 - -alternative minimum tax
 - -tax on premature IRA distributions
 - -tax from recapture of investment credit
- (3) received advanced earned income payments;

^{*}This report was prepared under the direction of Susan Hostetter, Chief, Returns Analysis Section, Individual Statistics Branch. June Walters was responsible for overall production. Text was prepared by Marshall Epstein, Bonnye Walker and Susan Hostetter. Typing support was provided by Rose Kendall.

Table A.—Selected Income and Tax Items for Selected Years, 1970-1985

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	1970	1975	1980	1984	1985	Percent change, 198- to 1985
_	(1)	(2)	(3)	(4)	(S)	(6)
All returns.	74,279,831	82,229,332	93,902,469	99,438,708	101,660,287	2.239
form 1040 returns	N/A	54,527,726	57,122,592	64,533,502	67.006.425	3.83
orm 1040A returns	N/A	27,701,606	36.779.877	18,431,641	18,124,702	- 1.67
orm 1040EZ returns.	N/A	N/A	N/A	16,473,565	16,529,160	0.34
otal income, amount	639,357,791	962,886,872	1,642,345,558	2,229,649,431	2,401,033,782	7.69
djusted gross income less deficit	631,692,540	947,784,873	1,613,731,497	2,139,904,356	2,305,951,483	7.76
alaries and wages:						
Number of returns	66,965,659	73,520,046	83,802,109	85,925,617	87,198,001	1.48
Amount	531,883,892	795,399,462	1,349,842,802	1,807,137,587	1,928,200,978	6.70
iterest received:		1	.,	.,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Number of returns .	32,630,355	40.378.240	49.019.575	62,059,703	64,526,434	3.97
	22,021,267	43.433.554	102,009,444	176,369,305	182,109,194	3.25
Amount	22,021,207	45,455,554	102,009,444	176,369,305	162,109,194	3.23
ividends in adjusted gross income:						
Number of returns	7,729,939	8,853,491	10,738,982	14,259,407	15,527,579	8.89
Amount	15,806,924	21,892,126	38,761,253	48,640,734	55,046,351	13.17
usiness or profession net income less loss:						
Number of returns	6.159.985	7,242,542	8,881,119	11,237,218	11,900,341	5.90
Amount	30,554,201	39,421,478	55,129,154	70,766,610	78,772,577	11.31
let Capital gain less loss:	00,007,201	33,327,370	33,123,104	, 5,700,010	10,772,077	1 11.51
	7.060.660	7 574 800	0.070.004	12,447,762	12 570 404	1
Number of returns	7,962,663	7,574,823	9,970,921		12,579,494	1.06
Amount	9,006,683	14,071,893	30,029,074	54,519,368	68,277,779	25.24
ensions and annuities in adjusted gross income:						
Number of returns	3,249,558	5,088,937	7,373,704	11,551,051	13,133,295	13.70
Amount	7,878,808	20,886,871	43,339,736	80,447,934	95,096,003	18.21
Rents and royalties net income less loss:						
Number of returns	6.557,498	7,143,812	8,208,132	10,118,104	10,608,583	4.85
	3.232.617	5,202,078	4,105,381	- 9,482,800	- 12,963,727	- 36.71
Amount	3,232,017	5,202,076	4,103,361	- 9,462,600	- 12,903,727	- 30.71
Partnership and S Corporations:						
Number of returns	n.a.	n.a.	n.a.	5,203,592	5,487,671	5.46
Amount	12,637,912	12,811,091	10,099,346	- 2,268,204	- 2,526,591	- 11.39
arm net income less loss:						
Number of returns	3,026,530	2,755,041	2,608,430	2,694,420	2,620,861	-2.73
Amount	2,788,713	3,563,325	- 1,792,466	- 13,095,506	- 12,005,483	8.32
	2,700,770	3,303,323	- 1,132,400	- 10,050,500	- 12,003,403	0.52
otal statutory adjustments:	0.070.550	0.004.055	40.40.040	07.005.700	07 700 440	4.00
Number of returns	6,370,552	9,024,255	13,148,919	37,025,796	37,763,418	1.99
Amount	7,665,251	15,101,999	28,614,061	89,745,075	95,082,299	5.95
Individual Retirement Arrangement:				1		
Number of returns	N/A	1,211,794	2,564,421	15,232,856	16,205,846	6.39
Amount	N/A	1,436,443	3,430,894	35,374,424	38,211,574	8.02
Self-employed retirement (Keogh):	1477	1,100,110	0,100,00	30,01.1,12.1	30,211,011	0.02
	E01 655	505 000	568,936	640.050	075 000	4.14
Number of returns	591,655	595,892		648,958	875,822	
Amount	847,692	1,603,788	2,007,666	4,072,409	5,181,993	27.25
Married couple who both work:					1	
Number of returns	N/A	N/A	N/A	24,126,180	24,835,278	2.94
Amount	N/A	N/A	N/A	22,407,621	24,614,983	9.85
xemptions:						
	204,126,402	212,202,596	227,925,098	240,886,327	244,180,202	1.37
Number of exemptions						
Number, age 65 or over	8,904,331	9,937,208	11,847,168	15,890,548	16,748,810	5.40
otal deductions						
Number of returns	73,862,448	81,585,541	86,491,251	94,855,579	96,848,626	2.10
Amount	120,549,755	233,181,778	346,000,155	499,585,1971	554,733,5231	11.04
otal itemized deductions:	·					
Number of returns	35,430,047	26,074,061	28,950,282	38,203,092	39,848,184	4.31
	88,178,487	122,260,601	218,028,139	358,876,015	405,023,525	12.86
Medical and dental expense	10,585,749	11,422,312	14,972,082	21,450,276	22,926,214	6.88
Taxes paid	32,014,673	44,141,289	69,404,275	115,245,288	128,084,618	11.14
Interest paid	23,929,477	38,885,282	91,187,006	158,176,338	180,094,578	13.86
Contributions	12,892,732	15,393,331	25,809,608	42,119,812	47,962,848	13.87
axable income:			,			
Number of returns	59,593,598	65,852,602	88,104,696	94,178,183	96,124,046	2.07
					1.820,740,833	7.02
	401,154,285	595,492,866	1,279,985,360	1,701,365,731	1,020,740,833	1.02
ncome tax before credits:						
Number of returns	59,596,755	65,854,734	76,135,819	84,440,481	85,994,216	1.84
Amount	84,156,6952	132,452,044	256,294,315	306,686,024	332,165,333	8.31
otal tax credits 3	369,610	8,069,846	7,215,839	9,263,308	10,248,044	10.63
C. II.	N/A	N/A	956,439	2,648,834	3,127,702	18.08
O 11.4 44 41.4 1.4 44.4	167,656	128,968	134,993	107,002	108,642	1.53
Residential energy credit	N/A	N/A	562,141	645,093	811,675	25.82
Foreign tax credit	169,623	381,985	1,341,675	738,014	782,561	6.04
Investment credit	30,554	1,593,150	3,288,415	6,347,422	6,968,070	9.78
ncome tax after credits	83,787,323	124,382,197	249,078,475	297,422,715	321,917,289	8.24
otal income tax:	,,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			1
		1	I		1	
Number of returns	59,317,371	61,490,737	73,906,244	81,639,509	82,846,420	1.48

n a Not available
NIA Not available
NIA Not applicable
1 includes total itemized deductions, charitable contributions for nonitemizers, and zero bracket amount on nonitemized deductions.
2 Includes surcharge of \$2,018,078,000
3 Includes credits not shown separtely below
NOTE. Detail may not add to total because of rounding.

- (4) had net earnings of at least \$400 from self-employment income;
- (5) had wages of \$100 or more from a church or qualified church-controlled organization that was exempt from employer social security taxes; or
- (6) had gross income of at least \$1,040 and excluded income from sources within U.S. possessions.

These filing requirements applied to all U.S. citizens, residents of Puerto Rico, resident aliens for the entire tax year, certain dual-status taxpayers, and certain nonresident aliens married to U.S. citizens or residents at the end of 1985.

Data shown in these tables also cover returns from taxpayers who did not meet the general or specific filing requirements but were eligible and did file for refunds or earned income credits.

Most taxpayers were required to file tax returns within three and one-half months after the close of their accounting periods. Since most individuals use a calendar year period, nearly all returns were due by April 15, However, each taxpayer could upon request, granted, one automatic four-month extension of time to file. U.S. citizens residing or traveling outside the United States and Puerto Rico on the due date were automatically granted (without requesting) a two-month extension.

CHANGES IN LAW

As a result of the Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, the 1983 Social Security Amendments Act and Railroad Retirement Solvency Act, and the Tax Reform Act of 1984, certain new tax provisions affected 1985 income tax returns. Most of these tax law changes pertaining to individual returns are reflected in this report.

All major changes are listed below in alphabetical order. Section 4 contains more detailed explanations and definitions of terms used in this report.

Credits

Child and Dependent Care Credit -- Beginning in Tax Year 1985, there was a change for separated or divorced taxpayers for claiming exemptions or claiming the child and dependent care credit for dependents. Such taxpayers could take the child and dependent care credit if the taxpayer was the designated custodial parent for the child, or if he or she was the noncustodial parent and:

 the custodial parent waived the right to the exemption (filed a Form 8332,

- Release of Claim to Exemption for Child of Divorced or Separated Parents), or
- 2) the noncustodial parent contributed \$600 or more for the child's support and a pre-1985 divorce decree or written agreement granted the exemption to the noncustodial parent.

(See "Exemptions" below.)

Earned Income Credit -- Beginning in Tax Year 1985, new rules affected the amount of earned income credit and who could claim the credit. The limit on the amount of earned income and adjusted gross income a taxpayer could have and still be eligible for the credit increased from \$10,000 to \$11,000, and the maximum amount of the credit increased from \$500 to \$550.

Taxpayers filing as heads of households or married couples filing jointly only needed to live with their child for more than half the year in Tax Year 1985, rather than the entire year, which was required for Tax Year 1984.

<u>Investment Tax Credit</u> -- The maximum investment tax credit a taxpayer could claim on a passenger automobile was reduced to \$675 for vehicles placed into service after April 2, 1985.

Mortgage Interest Credit -- State and local governments may issue mortgage credit certificates (MCCs) to be used in connection with the acquisition, qualified rehabilitation, or qualified home improvement of a taxpayer's principal residence. A qualified MCC entitled a taxpayer to claim a credit against federal income tax and the certificate specified the amount of the debt that qualified for the credit and the credit's percentage rate (10 percent to 50 percent).

The credit was figured by multiplying the interest paid on the debt during the year by the credit percentage rate. If the credit's percentage rate exceeded 20 percent, the maximum allowable credit was \$2,000 a year. Taxpayers had to reduce their Schedule A itemized deduction for interest expense by the

amount of the credit.

Depreciation

For passenger automobiles placed in service after April 2, 1985, the total depreciation deduction could not exceed \$3,200 for the tax year during which the vehicle was placed in service and \$4,800 for each tax year after that. These amounts of depreciation deduction were subject to reduction if business or investment use of the vehicle was less than 100%.

Beginning May 8, 1985, the minimum recovery period for depreciating real property increased from 18 to 19 years.

Exemptions

Beginning in Tax Year 1985 the rules for divorced or separated taxpayers were changed so that noncustodial parents (parents who have no custody or custody for the shorter time) could claim the exemption amount for a dependent child if:

- 1) the custodial parent waived the right to the exemption by filing a Form 8332 (Release of Claim to Exemption for Child of Divorced or Separated Parents), or
- 2) the noncustodial parent contributed \$600 or more for the child's support and a pre-1985 divorce decree or written agreement granted the exemption to the noncustodial parent.

Individual Retirement Arrangement

For tax years beginning after 1984, all taxable alimony and separate maintenance payments received by a taxpayer under a decree of divorce or separate maintenance payments was treated as compensation for purposes of the Individual Retirement Arrangement (IRA) limit.

Interest on Overpayments and Underpayments

For the period January 1, 1985, through June 30, 1985, the interest that applied to overpayments and underpayments was figured at the annual rate of 13 percent, and for the period July 1, 1985, through December 31, 1985, the annual rate was 11 percent.

Itemized Deductions

Medical and Dental Expenses -- Beginning in Tax Year 1985, if either parent claimed a child as a dependent under the rules for divorced or separated parents, each parent could deduct the medical expenses he or she paid for the child.

Charitable Contributions -- Beginning in 1985, the deduction for use of a car in performing service for a charitable organization was 12 cents a mile. In addition, taxpayers who did not itemize in Tax Year 1985, could deduct one-half of their total qualifying contributions, up to the AGI limitation.

Self-Employment Tax

The limit for Tax Year 1985 on the amount of net earnings subject to self-employment tax increased to \$39,600. The self-employment income tax rate was 11.8% for Tax Year 1985.

Tax Indexing

For Tax Year 1985, the Tax Rate Schedules (and the Tax Table) including the zero bracket amount and the size of personal exemptions were adjusted to reflect the effect of inflation so that inflation would not increase a taxpayer's average tax rate. Similarly, the amount allowed as a deduction for each exemption increased to \$1,040 and the zero bracket amounts for all filing statuses increased.

SAMPLE SELECTION

The statistics in this report were estimated from a stratified probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ filed by U.S. citizens and residents. The sample was designated at the National Computer Center and was processed in each of the ten Internal Revenue Service (IRS) Centers during Calendar Year 1986. The total sample of 121,480 returns was selected from a population of 101,836,347 returns.

All returns processed during 1986 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later on, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns along with those returns that contained no income information were excluded from the tables in this report. Sample returns representing approximately 176,000 returns were excluded from the tables.

The estimates in this report are intended to represent all returns filed for Tax Year 1985. While about 98 percent of the returns processed during Calendar Year 1986 were for Tax Year 1985, a few were for noncalendar years ending during 1985 and 1986 and some were returns for prior years. Returns for prior years were used in place of 1985 returns received and processed after December This was done in the belief that the characteristics of returns due but not yet filed could best be represented by the returns for previous income years that were processed in 1986. Therefore, data for Tax Year 1985 may include amounts of minimum tax (or other discontinued items) reported on returns filed in 1986.

SAMPLE DESIGN AND SELECTION CRITERIA

Data from Forms 1040, 1040A, and 1040EZ processed to the IRS Individual Master File System at the National Computer Center during Calendar Year 1986 were stratified, by computer, into sample strata. These strata were based on the larger of total income or

total loss amounts and the size of business plus farm receipts. In addition the strata were based on the presence or absence of a Form 2555, Foreign Earned Income; a Form 1116, Computation of Foreign Tax Credit; a Schedule C, Profit or (Loss) From Business or Profession; and a Schedule F, Farm Income and Expenses. Twenty variables were used to derive the total income and loss amounts.

Returns were then selected from the sample strata using two methodologies. One method used certain ending digits of the Social Security Number (SSN) and the second method used ending digits of random numbers generated from transformations of the SSN. The sampling rates ranged from 0.03 percent to 100 percent.

Table B contains the number of returns in the population and sample by sample stratum for the United States and State Groups. The State Groups were formed on the basis of total number of Forms 1040, 1040A, and 1040EZ filed from each State. The sampling rates of each State Group were identical. A comparison of the population counts in Table B with the total shown in the national tables of this report will disclose a small difference. This difference is the result of having excluded approximately 176,000 returns (see above).

METHOD OF ESTIMATION

Weighting factors were obtained by dividing the computer population count of returns in a sample stratum by the number of sample returns for that stratum. The weighting factors were then converted to "integer weighting factors" which were applied to each return. For example, if a weight of 44.24 was computed for a stratum, 24 percent of the sample returns in that stratum would receive an integer weight of 45, and 76 percent a weight of 44. One set of weighting factors was computed for each State Group. These two sets of weighting factors were used to generate all of the estimated numbers of returns and amounts in this report.

SAMPLING VARIABILITY AND CONFIDENCE INTERVALS

The particular sample used in this study is one of a large number of all possible samples that could have been selected using the same sample design. Estimates derived from the different samples would differ from each other. The deviation of a sample estimate from the average of all possible samples is called the sampling error. The standard error of an estimate is a measure of the variation among the estimates from the possible samples and thus is a measure of the precision with which an estimate from a particular sample approximates the average result of all possible samples.

The coefficient of variation (CV) is the standard error of the estimate expressed as a percent of the estimate. Table 1.4 CV

contains computed CV's for many estimates in this report. The CV's were derived from using the sum-of-squares method.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. For example, from Table 1.4, the amount estimate, X, for State income tax refunds is \$8.553 billion and its related coefficient of variation, CV(X), is 1.16 percent. The standard deviation (error) of the estimate, SE(X), is needed to construct the interval estimate and its coefficient of variation:

$$SE(X) = X \cdot CV(X)$$

= (\$8.553 billion)
(0.0116)
= \$0.100 billion

This SE(X) value is then subtracted from or added to the estimate, X, to construct a 68 percent confidence interval estimate. The interval is calculated using the formula:

$$(X - SE(X)) \leq Y \leq (X + SE(X))$$

where Y is the population value estimated by X. Based on these data, the interval estimate is from \$8.453 billion (8.553 - 0.100) to \$8.653 billion (8.553 + 0.100).

A conclusion that the average estimate of State income tax refunds lies within an interval computed in this way would be correct for approximately two-thirds of all possible similarly selected samples. To obtain this interval estimate with 95 percent confidence, multiply the SE(X) value by two. For these data, the resulting interval would be from \$8.353 billion to \$8.753 billion.

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted in order to avoid disclosure of information for specific tax-payers. These combinations and deletions are indicated by a double asterisk (**) and by a dagger (†), respectively. Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

Further details concerning confidence intervals, including the approximation of CV's for combined sample estimates, may be obtained by writing to the Statistics of Income Division, TR:S:I, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, DC 20224.

PROCESSING AND MANAGEMENT OF THE SAMPLE

While the sample was being selected, the selection process was monitored by applying prescribed sampling rates for each stratum to

Table B.-Number of Forms 1040, 1040A and 1040EZ in the Population and Sample, 1985

				Number of F	Returns		
Description o	if the sample strata	United St totals	ates	State Gro	up A ²	State Gro	up C ³
		Population count	Sample count	Population count	Sample count	Population count	Sample count
		(1)	(2)	(3)	(4)	(5)	(6)
Grand total		101 836,347	121 480	6 735 607	6,724	95 100 740	114,756
Form 1040 returns only with adjusted gross no income tax after credits and no additio		9434	943	41	41	902	902
Form 1040 returns only with combined Sche net profit or net loss of \$200,000 and over		13,304	13,304	686	686	12 618	12,618
Larger of total income amounts and or total loss amounts	d Size of business receipts plus farm receipts						
Forms 1040 only with Form 2555		166,883	125	_	_	166,883	125
Under \$1,000,000	Under \$20,000,000	166,801	78	_	_	166,801	78
\$1,000,000 and over Under \$1,000,000	Any amount \$20,000,000 and over	82	47	_	_	82	47
Forms 1040 only with Form 1116, but withou	ut Form 2555	428,910	1,993	23,135	80	405,775	1,913
Under \$1,000,000	Under \$20,000,000	425,108	100	23 006	9	402,102	91
\$1,000,000 and over Under \$1,000,000	Any amount \$20,000,000 and over	3.802	1.893	129	71	3,673	1,822
Forms 1040 only with Schedule C, but without	out a Form 2555 or Form 1116	12,255 095	24,850	913,207	1,475	11 341 888	23,375
Under \$20,000	Under \$200,000	4.661,111	3,106	369 525	246	4,291 586	2,860
\$20,000 under \$50,000 Under \$20,000	Under \$500,000 \$200,000 under \$500,000	5,182,441	4,345	393,333	340	4,789,108	4,005
\$50,000 under \$100,000 Under \$50,000	Under \$1,000,000 \$500,000 under \$1,000,000	1 839,912	4,114	117,851	259	1,722,061	3,855
\$100,000 under \$200,000 Under \$100,000	Under \$5,000,000 \$1,000,000 under \$5,000,000	430.657	2,804	25,168	164	405 489	2,640
\$200,000 under \$500.000 Under \$200,000	Under \$10 000,000 \$5,000,000 under \$10,000,000	113.977	2,516	6.045	121	107,932	2,395
\$500,000 under \$1,000,000 Under \$500,000	Under \$20,000,000 \$10,000,000 under \$20,000,000	18.515	2.886	939	126	17.576	2,760
\$1,000,000 under \$2,000,000 Under \$1,000,000	Under \$30,000,000 \$20,000,000 under \$30,000,000	5,776	2,931	239	127	5,537	2,804
\$2,000,000 under \$5,000,000 Under \$2,000,000	Under \$50,000,000 \$30,000,000 under \$50,000,000	2,184	1,626	87	72	2,097	1,554
\$5,000,000 and over Under \$5,000,000	Any amount \$50,000,000 and over	522	522	20	20	502	502
Forms 1040 only with Schedule F, but without	ut Form 2555, Form 1116, or Schedule C	2,037,413	2,727	190,472	223	1,846,941	2,504
Under \$20,000	Under \$200,000	827,380	244	85.990	28	741,390	216
\$20,000 under \$50,000 Under \$20,000	Under \$500,000 \$200,000 under \$500,000	862,373	338	76,507	30	785,866	308
\$50,000 under \$100,000 Under \$50,000	Under \$1,000,000 \$500,000 under \$1,000,000	257,595	280	20,490	17	237,105	263
\$100,000 under \$200,000 Under \$100,000	Under \$5,000,000 \$1,000,000 under \$5,000,000	60,309	193	5,250	17	55,059	176
\$200,000 under \$500,000 Under \$200,000	Under \$10,000,000 \$5,000,000 under \$10,000,000	23,230	255	1,770	21	21,460	234
\$500,000 under \$1,000,000 Under \$500,000	Under \$20,000,000 \$10,000,000 under \$20,000,000	4,506	374	322	26	4 184	348
\$1,000,000 under \$2,000,000 Under \$1,000,000	Under \$30,000,000 \$20,000,000 under \$30,000,000	1,327	481	90	36	1,237	445
\$2,000,000 under \$5,000,000 Under \$2,000,000	Under \$50,000,000 \$30,000,000 under \$50,000,000	526	395	40	35	486	360
\$5,000,000 and over Under \$5,000,000	Any amount \$50,000,000 and over	167	167	13	13	154	154
Forms 1040, 1040A and 1040EZ without a F or Schedule F	Form 2555, Form 1116, Schedule C,	86,933,799	77,538	5,608,066	4,219	81,325,733	73,319
Under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 under \$2,000,000 \$2,000,000 under \$5,000,000	Not applicable	50,758,547 28,658,139 6,477,008 791,069 205,073 30,748 9,085 3,303	17,879 13,129 10,342 9,247 9,222 9,851 4,600 2,441	3,396,246 1,817,056 343,887 39,704 9,255 1,335 396 156	1,208 812 563 470 394 428 207 106	47,362,301 26,841,083 6,133,121 751,365 195,818 29,413 8,689 3,147	16,671 12,317 9,779 8,777 8,828 9,423 4,393 2,335

Three State Groups (A, B and C) were available for use in the sample design, however State Group B was empty

State Group A contains returns from the District of Columbia and the following states. Alaska, Delaware, Hawaii, Idaho, Maine. Montana, Nevada, New Hampshire, New Mexico, North Dakota, Rhode Island, South Dakota, Utah, Vermont,
West Virginia, and Wyoming.

State Group C includes returns from those states that are not included in State Group A and the following. Puerto Rico, the Office of the Assistant Commissioner (International) and those fax payers having APO/FPO addresses.

This population includes 333 Form 1040 returns that have alternative minimum tax other than zero.

the population for that stratum. A follow-up was required to reconcile differences between the actual number of returns selected and the expected number.

In transcribing and tabulating the information from the returns in the sample, checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries on the sampled record were altered during statistical editing to make them consistent with other entries on the return and accompanying schedules. Data were also adjusted during editing in an attempt to achieve consistent statistical definitions. For example, a taxpayer may have reported director's fees on the other income line of the Form 1040 return. If this situation had been detected during statistical editing, the amount of director's fees would have been included in salaries and wages in the sample record.

The quality of the sample data was controlled at the IRS service centers by means of a continuous verification system that used computer tests to check for mathematical errors and inconsistent data. In addition, these tests identified items and areas of returns where SOI editors were required to transcribe additional data that is not available from revenue processing files.

After the completion of service center review, data were further validated, tested, and finally balanced at the Detroit Data Center. Adjustments and imputations for selected fields were used to make each record internally consistent. Data were then tabulated.

A small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of the provisions of the tax laws, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

INTRODUCTION OF A NEW INCOME CLASSIFIER

The Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, and the Tax Reform Act of 1984, changed the definition of includible components of gross income and adjustments, and therefore definition of AGI. Since definitional base has been modified from year to year, the basic measurement of income in the SOI Individual study has changed as well. The concept that SOI has historically used -designed to administer the -- was taxes, and is not entirely collection of usable by many tax analysts.

SOI determined that a more useful income classifier would use data reported on

individual tax returns, would be applicable over several years (allowing comparisons both pre- and post- the major tax legislation of the 1980's), and would be limited to income for a given year (excluding "carryovers" and "carrybacks").

The result is a new Retrospective Income Concept, called "1979 Total Income" to reflect the base period 1979 through 1986. This base period was selected because it covers the tax law changes of the 1980's and the underlying data reported on tax returns permit construction of an income measure that is defined consistently across all those years. though the new income concept is "retrospective," its use will be continued in future years, to show an income that is conceptually similar to income published for these prior "base" years. The 1979 Total Income Concept does not adjust for costs of producing income, such as the investment interest expense, which is used in the "expanded income" concept described in Section 3.

Expanded income, which has been published for ten years, is similar to the 1979 Total Income in that it adds to AGI, tax preferences that taxpayers were permitted by law to exclude. The expanded income is different in that it includes reported tax preferences in a given year whereas the 1979 Income Concept only covers preferences if they were included in reporting requirements for all years from 1979 through 1986. The expanded income also reduces income by the investment interest expense. Figure I provides the derivation for the new concept, mostly using the line items on the income tax return.

By applying this definition, IRS has come up with a concept of income that is broader and more consistent than AGI. The largest difference between the 1979 Income Concept and AGI is the 60 percent capital gains exclusion, which was included in the 1979 concept income. Since most adjustments are really tax items and not income, those were added back, leaving only expense items, such as the employee business expense, as adjustments to The State income tax refund was income. omitted because it is a tax recovery or adjustment -- again, not a measure of income. Social security benefits are obviously income, but they were omitted because they weren't potentially subject to tax or even partially included on the tax return until 1984 and, therefore, could not be used consistently for all years from 1979 through 1986.

COMPARISON OF 1979 INCOME CONCEPT AND AGI

Figures 2 and 3 and Table C show differences in income and tax items for the 1979 Income Concept and AGI. Table C compares the two income concepts for all income classes, and the following Figures, 2 and 3, show differences only for the high income classes where the greatest changes occurred.

Figure 1.--Calculation of the 1979 Total Income Concept

1979 TOTAL INCOME =

Salaries and wages*

- + Interest (without any exclusion)*
- + Dividends (without any exclusion)**
- + Alimony received*
- + Capital gains (without any exclusion, and allowing for short-term and long-term loss without limitation)**
- + Capital gains not reported on Schedule D (without any exclusion)**
- + Other gains reported on Form 4797*
- + Net business income, Schedule C*
- Net farm income*
- + Net rent income*
- + Net royalty income*
- + Net partnership income*
- + Net Subchapter S Corporation income*
- + Net farm rental income*
- + Net estate and trust income*
- + Unemployment insurance income reported**
- Depreciation in excess of straight-line depreciation
- + Pension income reported**
- + Net other income*

LESS

Moving expenses*

- + Employee business expenses*
- + Alimony paid*
- *Included in Tax Year 1985 AGI.
- **Modified from income included in Tax Year 1985 AGI.

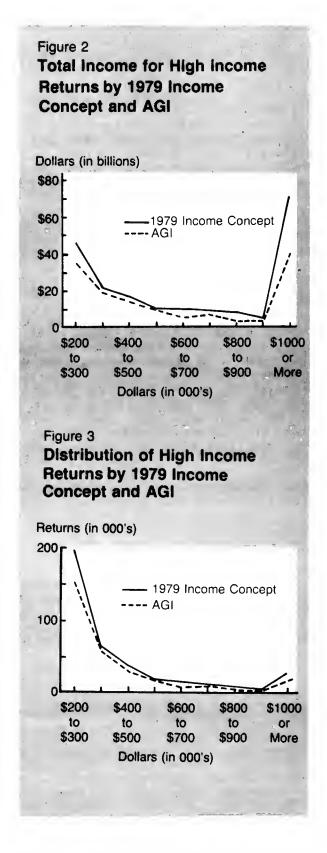
NOTE: Item without an asterisk was not included in Tax Year 1985 AGI.

Total Income

Total income increased \$140 billion (or six percent) for all returns, when computed according to the 1979 Income Concept. Figure 2 compares total income for the two concepts for returns with \$200,000 or more of income. The greatest differences occur above \$500,000, primarily because more taxpayers are now in those classes and they are credited with more income when computed for the 1979 Income Concept. The amount of income for returns with a million or more increased 78 percent, and the amount of increase was 46 percent for those from \$500,000 to \$1,000,000.

Number of Returns

Figure 3 shows the distributions of large income returns by size of both AGI and the new Retrospective Income. It shows that the number of all returns for the high income



classes -- over \$200,000 -- was consistently higher when the income was computed according to the 1979 Income Concept. The shift to income classes over \$200,000 using the 1979 Income Concept was about 86,000 returns or 29 percent of the high income returns. Much of

Table C.—All Returns: Selected Income and Tax Items, By Size of Adjusted Gross Income and 1979 Income Concept, 1985 Statistics of Income Individual File

[All figures are estimates based on samples—number of returns are in thousands and money amounts are in millions of dollars]

[All figures are estimates based on san	inpies—nun	Total la		dodnido ario i	noney arre	Salaries a		silar of	Interest Received				
Size of income	By St	e of AGI		come Concept	By Sız	e of AGI		ome Concept	By Siz	e of AGI		ome Concept	
Size of medine	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
All returns, total	101,660	2,305,951	101,660	2,487,384	87,198	1,928,201	87,198	1,928,201	84,526	182,109	64,528	182,109	
Under \$10,000	33,240	127,334	32,047	123,566	26,457	137,789	25,545	130,368	14,891	24,791	14,137	22,718	
\$10,000 under \$20,000	25,551	375,530	25,439	373,365	21,550	303,425	21,484	295,574	14,538	35,076	14,168	32,933	
\$20,000 under \$30,000 \$30,000 under \$40,000	16,434 11,636	405,267 402,943	16,304 11,475	402,030 396,726	14,893 10,850	353,673 361,611	14,552 10,648	334,378 342,373	11,791 9,560	25,729 20,892	11,646 9,365	27,088 21,144	
\$40,000 under \$50,000	6,702	297,914	6,942	309,198	6,247	267,749	6,481	266,651	6,062	16,582	6,235	15,749	
\$50,000 under \$60,000	3,359	182,898	3,631	197,997	3,075	161,040	3,391	166,789	3,127	11,600	3,372	10,438	
\$60,000 under \$70,000 \$70,000 under \$80,000	1,727 940	111,453 70,052	1,942 1,178	125,244 87,836	1,560 831	93,858 55,929	1,791 1,061	102,844 67,634	1,640 906	8,236 5,942	1,841 1,129	7,864 5,936	
\$80,000 under \$90,000 .	515	43,507	669	56,584	445	33,248	574	38,849	495	3,846	652	4,808	
\$90,000 under \$100,000	352	33,225	459	43,440	299	23,362	391	29,348	342	3,049	445	3,212	
\$100,000 under \$125,000	472	52,473	559	62,146	397	35,895	475 250	38.964 24,720	457 224	4,835 3,717	545 288	4,809 3,260	
\$125,000 under \$150,000	234 123	31,843 19,911	300 189	40,892 30,491	189 103	21,228 13,171	149	15,017	121	1,839	185	2,903	
\$175,000 under \$200,000	80	14,974	111	20,648	66	9,780	90 166	11,059	79 150	1,513 3,457	108 207	1,757 4,470	
\$200,000 under \$300,000	153	36,457	210	50,270	127	21,922		24,135					
\$300,000 under \$400,000 . \$400,000 under \$500,000	55 31	18,798 13,731	70 42	23,798 18,812	39 23	9,243 5,261	52 27	10,146 6,065	54 30	2,332 1,506	69 42	2,540 1,696	
\$500,000 under \$1,000,000	41	27,541	64	43,612	31	11,025	49	12,505	41	3,220	63	3,654	
\$1,000,000 or more	17	40,100	30	80,728	14	8,992	23	10,785	17	3,945	30	5,131	
	Divider	nds in AGI	Dividen	ds received		Business Net Inc	T				pital Assets		
Size of income		e of AGI	<u> </u>	come Concept		ze of AGI		come Concept		e of AGI	<u> </u>	ome Concept	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount (20)	Returns (21)	Amount (22)	Returns (23)	Amount (24)	
All 4-4-1	(13)	(14)	(15) 19,717	57,004	(17)	78,773	11,900	78,773	12,579	68,278	12,445	161,778	
All raturna, total	15,528	55,046	1										
Under \$10,000	2,391 2,898	3,270 5,893	2,715 3,428	3,052 5,571	2,897 2,517	- 153 11,439	2,731 2,421	- 95 10,255	1,713 2,111	5,891 2,030	1,530 1,859	- 113 2,592	
\$20,000 under \$30,000	2,351	4,917	3,098	5,741	2,167	11,686	2,128	11,122	2,008	2,388	1,940	4,161	
\$30,000 under \$40,000	2,382 1,748	5,017 3,720	2,958 2,320	4,878 3,952	1,656 1,023	9,990 8,903	1,655	9,464 7,747	1,831 1,428	2,935 2,923	1,719 1,389	5,155 5,404	
			l			6,658	625	7,324	1,012	2,939	1,005	5,281	
\$50,000 under \$60,000	1,175 761	3,325 2,866	1,567 994	2,976 2,579	570 316	5,951	350	4,467	679	2,660	689	4,795	
\$70,000 under \$80,000	482	2,242	705	2,223	206	4,455	240 159	4,215 3,821	438 270	1,871 1,815	536 357	5,587 4,380	
\$80,000 under \$90,000	272 218	1,463 1,719	419 307	1,811 1,526	125 84	3,238 2,610	124	3,004	216	1,547	270	5,014	
\$100,000 under \$125,000	303	2,695	397	2,643	135	4,275	159	4,604	306	3,819	353	7,529	
\$125,000 under \$150,000	160	2,160	222	1,767 1,623	67 38	2,163 1,467	88 59	2,804 2,541	164 90	2,564 1,703	212 143	6,258 6,962	
\$150,000 under \$175,000 \$175,000 under \$200,000	90 58	1,475 866	151 86	1,023	20	982	35	1,359	59	1,450	84	3,810	
\$200,000 under \$300,000	117	2,554	171	3,377	39	1,879	57	2,455	124	4,526	173	12,262	
\$300,000 under \$400,000	45	2,706	58	1,543	17	755	23	1,028	47	2,841	61 39	6,599 6,040	
\$400,000 under \$500,000	26 36	1,609 2,590	37 56	2,340 3,492	6	402 1,146	11 20	446 1,332	27 38	2,741 6,067	59	17,597	
\$1,000,000 or more	16	3,960	27	4,673	6	926	10	878	16	15,564	29	52,463	
	Pensions e	nd Annuities in AGI	Pensions	and Annuities	Rent, Roy	alty and Ferm Re	ental Net Incor	ne (Less Loss)	Partnershi	p and S Corpore	tion Net Incom	e (Less Loss)	
Size of income	By Si	ze of AGI	By 1979 In	come Concept	By Si	ze of AGI	By 1979 In	come Concept	By Si	ze of AGI	By 1979 Inc	come Concept	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount	
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	
All returns, total	13,133	95,096	13,953	116,588	9,964	- 10,946	9,964	- 10,946	5,488	- 2,527	5,488	- 2,527	
Under \$10,000		10,808	2,733	10,417	1,715	- 4,380	1,592	-3,417	794	- 16,812	743	- 13,363	
\$10,000 under \$20,000		24,824 18,308	3,733 2,450	25,139 21,252	1,838 1,669	- 569 - 1,760	1,714 1,580	- 233 - 1,373	669 713	185 - 107	604 657	70 135	
\$30,000 under \$40,000	1,671	13,927	1,782	15,545	1,439	-2,175	1,411	- 1,663	626	491	585	454	
\$40,000 under \$50,000	1,048	9,302	1,198	11,353	1,075	- 1,635	1,113	- 1,752	602	479	584	950	
\$50,000 under \$60,000	591	6,096	722	7,117	659 435	- 1,487 - 616	660 446	- 1,219 - 997	453 335	-331 192	433 340	- 25 174	
\$60,000 under \$70,000	. 340 188	3,667 2,576	399 281	4,442 3,551	281	- 471	331	- 498	260	590	275	42	
\$80,000 under \$90,000	102	1,213	166 110	2,699	165	-311 -70	220 161	- 157 - 860	182 140	732 1,008	213 163	531 188	
\$90,000 under \$100,000	63	837		1,771	128								
\$100,000 under \$125,000 \$125,000 under \$150,000		1,316 570	141 64	3,120 1,680	186 110	- 185 54	221 137	- 251 - 386	133	1,162 182	235 164	671 612	
\$150,000 under \$175,000	. 22	363	46	1,191	56	33	91	- 205	74	107	122	185	
\$175,000 under \$200,000	17 26	224 516	33 51	992 1,764	39 78	92 464	53 110	- 18 298	54 108	297 1,609	69 141	273 1,081	
	i					257	41	131	45	275	53	174	
\$300,000 under \$400,000	. 3	165 80	15 9	1,124 641	31 21	- 530	23	- 583	21	768	30	133	
10,000 under \$1,000,000	. 9	176	16	1,449	28	1,824 521	43 18	1,776 462	36 15	1,352 5,295	54 26	1,179 4,010	
000,000 or more	1 3	126	6	1,341	1 11	1 521	18	402	1 13	3,230	1	1,0,0	

Table C.—All Returns: Selected Income and Tax Items, By Size of Adjusted Gross Income and 1979 Income Concept, 1985 Statistics of Income Individual File

[All figures are estimates based on samples—number of returns are in thousands and money amounts are in millions of dollars]

	Este	ete and Trust Na	t Income (Less	Loss)		Total Statutor	y Adjustments			Total Itemize	d Deductions	
Size of income	By Siz	e of AGI	By 1979 Inc	come Concept	By Siz	e of AGI	9y 1979 Inc	come Concept	By Siz	e of AGI	By 1979 Inc	ome Concept
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(48)	(47)	(48)
All returns, total	1,149	9,730	1,149	9,730	37,783	95,082	8,106	28,797	39,848	405,024	39,848	405,024
Under \$10,000	250	454	226	416	2,244	3,255	651	1,550	2,303	11,697	2,069	10,513
\$10,000 under \$20,000	184	807	191	797	6,568	9,202	1,718	3,842	6,134	37,879	5,813	35,064
\$20,000 under \$30,000	134	680	133	716	8,581	14,543	1,827	4,196	8,576	59,295	8,207	55,955
\$30,000 under \$40,000	138	85 9	129	791	8,131	17,549	1,694	4,203	9,078	75,619	8,678	70,720
\$40,000 under \$50,000	93	419	99	517	5,438	15,399	1,123	3,087	6,006	62,523	6,086	61,008
\$50,000 under \$60,000	76	555	64	460	2,850	10,746	722	2,218	3,167	40,053	3,404	40.127
\$60,000 under \$70,000	55	426	54	310	1,481	7,290	405	1,586	1,642	24,638	1,844	25,538
\$70,000 under \$80,000	36	238	36	262	800	4,400	310	1,366	912	16,218	1,126	18,488
\$80,000 under \$90,000	22	226	30	256	436	2,617	166	793	500	10,297	642	11,497
\$90,000 under \$100,000	19	296	22	252	284	1,863	123	787	345	7,729	447	9,462
\$100,000 under \$125,000	36	350	36	431	383	2,776	140	917	460	12.387	537	12.705
\$125,000 under \$150,000	25	218	21	162	184	1,504	78	557	230	8,101	293	8,212
\$150,000 under \$175,000	16	258	17	193	101	898	46	349	121	4,651	186	6.384
\$175,000 under \$200,000	7	83	13	173	64	547	23	196	79	3,366	109	3,938
\$200,000 under \$300,000	16	261	28	311	118	1,115	42	437	151	7,922	205	9,554
\$300,000 under \$400,000	11	435	13	394	36	394	13	164	54	4,934	68	4.768
\$400,000 under \$500,000	11	1,930	10	1,969	21	184	6	75	30	3,289'	42	3,502
\$500,000 under \$1,000,000	14	396	21	411	32	586	13	339	41	6,323	63	7,721
\$1,000,000 or more	4	838	6	910	12	216	5	135	17	8,103	30	9,869

		Taxable	Incoma			Total Ta	x Credits			Total Inc	Total Income Tax			
Size of income	By Siz	e of AGI	By 1979 Inc	come Concept	By Siz	e of AGI	By 1979 Inc	ome Concept	By Siz	e of AGI	By 1979 Inc	come Concept		
	Returns	Amount	Returns	Amount	Returne	Amount	Returne	Amount	Returns	Amount	Returns	Amount		
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)		
All returns, total	96,124	1,820,741	96,124	1,820,741	20,995	10,248	20,995	10,248	82,846	325,710	82,846	325,710		
Under \$10,000	27,969	107,980	26.890	102,897	3,552	677	3,187	615	15,879	5,665	15,176	5,292		
\$10,000 under \$20,000	25,358	294,357	25,202	283,473	4.660	1.495	4.759	1.475	24.458	30.257	23.994	28,791		
\$20,000 under \$30,000	16,401	325,795	16.248	312,857	3.747	1,378	3,598	1.307	16,210	43.337	16.005	41,117		
\$30,000 under \$40,000	11,625	320,092	11,450	304,889	3,303	1,314	3,153	1,209	11,544	49.794	11,366	46.615		
\$40,000 under \$50,000	6,693	233,646	6,923	231,817	2,227	979	2,289	977	6,678	41,502	6,895	40,147		
\$50,000 under \$60,000	3,352	142,532	3,626	145,291	1,221	550	1,298	573	3,353	29,294	3.618	28,258		
\$60,000 under \$70,000	1,723	86,728	1,936	90,702	698	485	750	494	1,720	19,517	1,934	19,544		
\$70,000 under \$80,000	937	53,818	1,173	61,438	416	309	505	351	938	13,146	1,169	14,234		
\$80,000 under \$90,000	514	33,190	665	39,511	241	191	301	196	513	8,735	666	9,952		
\$90,000 under \$100,000	351	25,493	452	28,974	175	175	213	201	351	7,168	458	8,036		
\$100,000 under \$125,000	470	40.080	555	41,596	267	450	287	388	470	12,055	555	11,899		
\$125,000 under \$150,000	233	23,867	297	26,693	141	307	172	311	233	7,841	299	8,281		
\$150,000 under \$175,000	123	15,261	187	18,371	74	152	122	192	123	5,414	187	6,102		
\$175,000 under \$200,000	79	11,627	110	13,275	53	151	70	156	80	4,347	110	4,686		
\$200,000 under \$300,000	152	28,564	207	31,409	104	424	137	451	152	11,362	209	12,004		
\$300,000 under \$400,000	55	13,902	68	13,933	42	174	48	185	55	5,986	69	5,794		
\$400,000 under \$500,000	30	10,454	42	11,079	25	135	33	145	30	4,685	42	4,667		
\$500,000 under \$1,000,000	41	21,270	63	23,780	34	325	50	334	41	9,878	64	10,878		
\$1,000,000 or more	17	32,087	29	38,755	15	577	24	687	17	15,728	30	19,214		

this shift to higher income classes was due to the elimination of the capital gains exclusion in the 1979 Income Concept.

Total income tax was a greater percent of AGI (14.1 percent) than it was of the 1979 Income Concept (13.3 percent) for all income classes. This would be expected, since AGI is a major component of taxable income and income tax under current law. The average tax paid

for individuals in the million dollar class was \$925,000 for AGI income and \$665,000 for the 1979 concept income. Many of the tax-payers who moved into this income class had considerable capital gains income which was taxed at a lower rate, causing the average tax to drop. See columns 57 through 60 of Table C for a distribution of total income tax for all income classes.

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^{*} Production and review of tables was coordinated by June Walters. Jeff Bates, William Bradley, Dorothy Collins, Marshall Epstein, John Labate, Martha Shiley, and Norman Waits were responsible for specific tables.

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

			All returns			Taxable raturns					
Size and accumulated size of adjusted gross incoma	Number of	Percent of		ted gross incom less deficit	е	Number of	Percent of	Adjusted gross i less defici			
, ,	returns	total	Amount Percent of total		Average (dollars)	returns	total	Amount	Percent of total		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Size of Adjusted Gross Income											
Total	101,660,287	100.0	2,305,951,483	100.0	22,683	82,846,420	100.0	2,259,015,527	100.0		
No adjusted gross income	1,034,803	10	- 38,037,339	_	- 36,758	10,928	(2)	- 892,908	_		
\$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	2,257,204 3,317,491 3,453,996 3,322,718 3,362,763	2 2 3 3 3 4 3 3 3 3	1,296,383 4,976,625 8,604,620 11,628,151 15,141,718	0 1 0 2 0 4 0 5 0 7	574 1,500 2,491 3,500 4,503	183,292 193,747 1,294,631 2,169,016	(²) 0 2 0 2 1 6 2 6	*16 280,570 486,103 4,789,602 9,802,926	(2) (2) (2) (2) 0.2 0.4		
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	3,300,289 3,270,679 3,201,650 3,462,629 3,256,219	3 2 3 2 3 1 3 4 3 2	18,127,297 21,229,599 24,018,999 29,458,890 30,889,315	08 09 10 13	5,493 6,491 7,502 8,508 9,486	2,181,195 2,160,975 2,217,376 2,692,796 2,774,516	26 26 27 33 33	12,013,854 14,028,780 16,652,470 22,911,862 26,334,781	0.5 0.6 0.7 1.0 1.2		
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	2,978,825 2,864,753 2,718,168 2,706,508 2,680,264	29 28 27 27 26	31,236,025 32,907,804 33,955,577 36,532,425 38,819,866	14 14 15 16	10,486 11,487 12,492 13,498 14,484	2,722,412 2,676,358 2,579,792 2,593,659 2,580,391	33 32 31 31 31	28,552,866 30,746,270 32,222,238 35,015,485 37,370,643	1.3 1.4 1.4 1.6 1.7		
\$15,000 under \$16,000 \$16,000 under \$17,000 \$10,000 under \$18,000 \$18,000 under \$19,000 \$19,000 under \$20,000	2,561,351 2,334,042 2,343,660 2,198,938 2,164,003	25 23 23 22 21	39,706,822 38,518,446 41,021,670 40,653,596 42,177,510	17 17 18 18	15,502 16,503 17,503 18,488 19,491	2,488,093 2,264,914 2,286,314 2,151,361 2,115,018	30 27 28 26 26	38,570,896 37,381,737 40,016,558 39,771,446 41,219,906	1.7 1.7 1.8 1.8 1.8		
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000	8,976,271 7,457,947 11,635,660 6,701,544 5,628,639	88 73 114 66 55	200,868,257 204,399,150 402,942,962 297,914,321 333,710,362	87 89 175 12.9 145	22,378 27,407 34,630 44,455 59,288	8,826,109 7,384,215 11,544,233 6,677,614 5,615,517	10 7 8.9 13 9 8 1 6 8	197,514,567 202,421,828 399,798,575 296,858,487 332,907,760	8.7 9.0 17.7 13.1 14.7		
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1,263,409 909,357 238,088 41,107 17,312	1 2 0 9 0 2 (²)	107,424,625 119,200,439 68,986,276 27,541,427 40,099,667	47 52 30 12 17	85,028 131,082 289,751 669,994 2,316,293	1,260,060 905,961 237,592 41,037 17,266	1 5 1 1 0 3 (²)	107,135,385 118,789,867 68,844,441 27,491,537 39,976,978	4 7 5.3 3 0 1.2 1 8		

		<u> </u>									
					Taxable raturns-	-continued					
		Taxable incoma		Incor	Income tax after credits			To	tal income ta	ix.	
Size and accumulated size of adjusted gross income									Percent of	ıt	
adjusted gross income	Number of returns	Amount	Parcent of total	Number at returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross incoma lass deficit	Avarege income tax (dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Size of Adjusted Gross Income								Ĭ			
Totel	82,800,627	1,787,293,215	100.0	82,762,130	321,917,289	100.0	325,710,254	100.0	18.2	14.4	3,931
No adjusted gross income	_	_	_	3,045	1,192	(2)	185,398	0 1	(3)	20 8	16,965
\$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	181,696 187,375 1,294,612 2,167,742	501,194 672,019 3,719,592 7,433,678	(2) (2) (2) 0 2 0 4	183,197 193,053 1,294,527 2,168,980	9,351 26,457 74,216 267,386	(2) (2) (2) (2) 0 1	524 11,190 30,508 77,196 270,682	(2) (2) (2) (2) (2) 0 1	(3) 22 45 21 36	*3275.0 4 0 6 3 1.6 2 8	16,376 61 157 60 125
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	2,181,186 2,158,127 2,217,257 2,692,572 2,773,915	9,254,157 10,995,627 13,195,938 17,978,112 20,729,315	0 5 0 6 0.7 1 0 1 2	2,180,267 2,160,340 2,217,258 2,692,571 2,773,869	492,874 685,831 930,216 1,326,265 1,634,795	02 02 03 04 05	505,602 687,441 931,813 1,327,950 1,636,531	02 02 03 04 05	55 63 71 74 79	4 2 4 9 5 6 5.8 6.2	232 318 420 493 590
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	2,722,100 2,676,319 2,579,763 2,593,618 2,579,765	22,218,949 23,967,741 25,615,750 27,718,362 30,005,534	12 13 14 16	2,722,100 2,676,318 2,579,678 2,593,617 2,577,215	1,841,971 2,121,248 2,424,580 2,717,266 3,062,703	0 6 0 7 0 8 0.8 1 0	1,844,248 2,123,188 2,425,656 2,719,674 3,069,821	06 07 07 08 09	83 89 95 98 102	6.5 6.9 7.5 7.8 8.2	677 793 940 1,049 1,190
\$15,000 under \$16,000 \$16,000 under \$17,000 \$17,000 under \$18,000 \$18,000 under \$19,000 \$19,000 under \$20,000	2,488,079 2,264,801 2,285,773 2,150,489 2,114,858	30,905,139 30,059,060 32,417,893 32,471,586 33,586,673	17 17 18 18	2,488,034 2,264,801 2,285,619 2,150,489 2,113,132	3,254,241 3,276,123 3,658,079 3,814,025 4,049,305	10 10 11 12 13	3,255,908 3,278,453 3,661,350 3,820,712 4,057,983	10 10 11 12 12	10 5 10.9 11 3 11 8 12 1	84 88 91 96 98	1,309 1,447 1,601 1,776 1,919
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000	8,825,593 7,381,601 11,542,962 6,675,784 5,607,677	160,304,808 163,121,693 318,646,388 233,355,660 259,215,293	90 91 178 131 145	8,823,368 7,380,317 11,537,312 6,661,020 5,598,939	20,384,592 22,884,673 49,674,507 41,349,053 55,685,202	63 71 154 128 17.3	20,420,486 22,916,851 49,793,757 41,501,665 56,064,781	6.3 7.0 15.3 12.7 17.2	12.7 14.0 15.6 17.8 21.6	10 3 11 3 12 5 14 0 16 8	2,314 3,103 4,313 6,215 9,984
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1,258,897 903,290 236,738 40,885 17,153	82,235,948 90,772,450 52,887,207 21,257,242 32,050,207	46 51 30 12 18	1,251,250 897,817 236,024 40,835 17,138	21,462,399 28,736,576 21,352,126 9,548,206 15,171,832	67 89 66 30 47	21,794,656 29,656,937 22,032,978 9,878,188 15,728,128	67 91 68 30 48	26 5 32 7 41 7 46 5 49 1	20 3 25 0 32 0 35 9 39 3	17,297 32,735 92,735 240,714 910,931

Footnote(s) at end of table

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

					!	Taxab		
Number of	Percent of		ed gross income less deficit)	Number of	Percent of	Adjusted gross i less defici	
returns	total	Amount	Percent of total [†]	Average (dollars)	returns	total	Amount	Percent of total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1,034,803	1.0	- 38,037,339	_	- 36,758	10,928	(²)	- 892,908	_
2,257,204 5,574,695 9,028,691 12,351,409 15,714,172	2.2 5.5 8.9 12.1 15.5	1,296,383 6,273,009 14,877,628 26,505,779 41,647,497	0.1 0.3 0.6 1.1 1.8	574 1,125 1,648 2,146 2,650	32 183,324 377,071 1,671,702 3,840,718	(2) 0 2 0.5 2 0 4.6	16 280,586 766,689 5,556,291 15,359,218	(²) (²) (²) 0 2 0.7
19,014,461 22,285,140 25,486,790 28,949,419 32,205,638	18.7 21.9 25.1 28.5 31.7	59,774,794 81,004,393 105,023,391 134,482,281 165,371,596	2.6 3.5 4.5 5.7 7.1	3,144 3,635 4,121 4,645 5,135	6,021,913 8,182,888 10,400,264 13,093,060 15,867,576	7.3 9 9 12.6 15 8 19.2	27,373,072 41,401,852 58,054,322 80,966,184 107,300,964	1 2 1 8 2.6 3.6 4.7
35,184,463 38,049,216 40,767,384 43,473,892 46,154,156	34.6 37.4 40.1 42.8 45.4	196,607,621 229,515,425 263,471,002 300,003,427 338,823,292	8.4 9.8 11.2 12.8 14.5	5,588 6,032 6,463 6,901 7,341	18,589,988 21,266,346 23,846,138 26,439,797 29,020,188	22.4 25.7 28 8 31 9 35.0	135,853,831 166,600,100 198,822,339 233,837,824 271,208,467	6 0 7.4 8 8 10.3 12.0
48,715,507 51,049,549 53,393,209 55,592,147 57,756,150	47.9 50.2 52.5 54.7 56.8	378,530,115 417,048,561 458,070,231 498,723,827 540,901,337	16.1 17.8 19.5 21.3 23.1	7,770 8,169 8,579 8,971 9,365	31,508,281 33,773,195 36,059,509 38,210,870 40,325,888	38.0 40.8 43.5 46.1 48.7	309,779,363 347,161,100 387,177,658 426,949,105 468,169,010	13.7 15.4 17.1 18.9 20.7
66,732,421 74,190,368 85,826,028 92,527,572 98,156,211	65.6 73.0 84 4 91.0 96.6	741,769,593 946,168,743 1,349,111,705 1,647,026,026 1,980,736,389	31 6 40.4 57 6 70 3 84.5	11,116 12,753 15,719 17,800 20,179	49,151,997 56,536,212 68,080,445 74,758,059 80,373,576	59 3 68.2 82.2 90 2 97.0	665,683,577 868,105,405 1,267,903,980 1,564,762,467 1,897,670,227	29.5 38.4 56.1 69.2 84.0
99,419,620 100,328,977 100,567,065 100,608,172 100,625,484	97.8 98.7 98.9 99.0 99.0	2,088,161,014 2,207,361,453 2,276,347,729 2,303,889,156 2,343,988,823	89.1 94.2 97.1 98.3 100.0	21,004 22,001 22,635 22,900 23,294	81,633,636 82,539,597 82,777,189 82,818,226 82,835,492	98.5 99.6 99.9 100.0 100.0	2,004,805,612 2,123,595,479 2,192,439,920 2,219,931,457 2,259,908,436	88.7 94.0 97.0 98.2 100.0
	1,034,803 2,257,204 5,574,695 9,028,691 12,351,409 15,774,172 19,014,461 22,285,140 25,486,790 28,949,419 32,205,638 35,184,463 36,049,216 40,767,384 43,473,892 46,154,156 48,715,507 51,049,549 53,393,209 55,592,147 57,756,150 66,732,421 74,190,368 85,826,028 92,527,572 98,156,211 99,419,620 100,328,977 100,567,065 100,608,172	(1) (2) 1.034.803 1.0 2.257,204 2.2 5.574,695 5.5 9.028,691 8.9 12.351,409 12.1 15,714,172 15.5 19,014,461 18.7 22,285,140 21.9 25,486,790 25.1 28,949,419 28.5 32,205,638 31.7 35,184,463 34.6 38,049,216 37.4 40,767,384 40.1 43,473,892 42.8 46,154,156 45.4 48,715,507 47.9 51,049,549 50.2 53,393,209 52.5 53,592,147 57,756,150 56.8 66,732,421 65.6 66,732,421 65.6 66,732,421 65.6 66,732,421 65.6 66,732,421 65.6 66,732,421 65.6 66,732,421 65.6 66,732,421 65.6 66,732,421 65.6 66,732,421 65.6 69,419,0368 73.0 85,826,028 84 4 92,527,572 91.0 98,156,211 96.6 99,419,620 100,328,977 98.7 100,567,065 98.9 100,608,172 99.0 100,625,484 99.0	Number of returns (1) (2) (3) 1,034,803 1,0 -38,037,339 2,257,204 2,2 1,296,383 5,574,695 5,5 6,273,009 9,028,691 8,9 14,877,628 12,351,409 12,1 26,505,779 15,714,172 15,5 41,647,497 19,014,461 18,7 59,774,794 22,285,140 21,9 81,004,393 25,486,790 25,1 105,023,391 28,949,419 28,5 134,482,281 32,205,638 31,7 165,371,596 35,184,463 34,6 196,607,621 38,049,216 37,4 229,515,425 40,767,384 40,1 263,471,002 43,473,892 46,154,156 45,4 338,823,292 48,715,507 47,9 378,530,115 51,049,549 50,2 417,046,561 53,393,209 55,592,147 54,7 498,723,827 57,756,150 56,8 540,901,337 66,732,421 57,756,150 56,8 540,901,337 66,732,421 57,756,150 56,8 540,901,337 66,732,421 57,756,150 56,8 540,901,337 66,732,421 57,756,150 56,8 540,901,337 66,732,421 57,756,150 68,826,028 84,4 1,349,111,705 99,156,211 99,149,620 97,8 2,088,161,014 100,328,977 98,7 2,207,361,453 100,625,484 99,0 2,303,889,156 100,625,484	Number of returns Percent of total	Number of returns Percent of total Amount Percent of total Awarage (dollars)	Number of returns Percent of total Amount Percent of total Percent of total Percent of total Awerage (dollars)	Number of returns Percent of total Percent of returns Percent of total Percent	Number of refums Percent of refums Percent of total Percent of

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					Taxable returns-	-continued					
		Taxable income		tnco	me tax after credits			Tota	al income ta	•	
Size and accumulated siza of adjusted gross income									Percent o	1	Average
ayasio gos ilicano	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income less deficit	income tax (dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Cumuleted from Smallast Size of Adjusted Gross Income											
No adjusted gross income	_	_	-	3,045	1,192	(2)	185,398	0.1	(3)	20.8	16,965
\$1 under \$1,000 \$1 under \$2,000 \$1 under \$3,000 \$1 under \$4,000 \$1 under \$4,000	181,696 369,071 1,663,683 3,831,425	501,194 1,173,213 4,892,805 12,326,483	(²) 0.1 0.3 0.7	183,197 376,250 1,670,777 3,839,757	9,351 35,808 110,024 377,410	(2) (2) (2) (2) 0.1	524 11,714 42,223 119,418 390,101	(2) (2) (2) (2) (2) 0.1	(3) 2.3 3.6 2.4 3.2	*3275.0 4.2 5.5 2.1 2.5	16,376 64 112 71 102
\$1 under \$6,000 \$1 under \$7,000 \$1 under \$8,000 \$1 under \$9,000 \$1 under \$10,000	6,012,611 8,170,738 10,387,995 13,080,567 15,854,482	21,580,640 32,576,267 45,772,205 63,750,317 84,479,633	1.2 1.8 2.6 3.6 4.7	6,020,024 8,130,364 10,397,622 13,090,193 15,864,062	870,284 1,556,115 2,486,331 3,812,596 5,447,391	0.3 0.5 0.8 1.2 1.7	895,703 1,583,143 2,514,957 3,842,907 5,479,437	0.3 0.5 0.8 1.2 1.7	4.2 4.9 5.5 6.0 6.5	3.3 3.8 4.3 4.7 5.1	149 193 242 294 345
\$1 under \$11,000 \$1 under \$12,000 \$1 under \$13,000 \$1 under \$14,000 \$1 under \$15,000	18,576,582 21,252,901 23,832,664 26,426,282 29,006,047	106,698,582 130,666,323 156,282,074 184,000,436 214,005,970	6.0 7.3 8.7 10.3 12.0	18,586,162 21,262,480 23,842,158 26,435,775 29,012,990	7,289,362 9,410,610 11,835,189 14,552,456 17,615,158	2.3 2.9 3.7 4.5 5.5	7,323,685 9,446,872 11,872,528 14,592,202 17,662,023	2.2 2.9 3.6 4.5 5.4	6.9 7.2 7.6 7.9 8.3	5.4 5.7 6.0 6.2 6.5	394 444 498 552 609
\$1 under \$16,000 \$1 under \$17,000 \$1 under \$18,000 \$1 under \$19,000 \$1 under \$20,000	31,494,126 33,758,927 36,044,700 38,195,189 40,310,047	244,911,109 274,970,168 307,388,061 339,859,647 373,446,320	13.7 15.4 17.2 19.0 20.9	31,501,024 33,765,825 36,051,444 38,201,933 40,315,065	20,869,400 24,145,522 27,803.601 31,617,626 35,666,932	6.5 7.5 8.6 9.8 11.1	20,917,931 24,196,384 27,857,735 31,678,446 35,736,430	6.4 7.4 8.6 9.7 11.0	8.5 8.8 9.1 9.3 9.6	6.8 7.0 7.2 7.4 7.6	664 716 773 829 886
\$1 under \$25,000 \$1 under \$30,000 \$1 under \$40,000 \$1 under \$50,000 \$1 under \$50,000	49,135,640 56,517,241 68,060,203 74,735,987 80,343,664	533,751,128 696,872,821 1,015,519,209 1,248,874,869 1,508,090,162	29.9 39.0 56.8 69.9 84.4	49,138,433 56,518,750 68,056,062 74,717,082 80,316,021	56,051,524 78,936,197 128,610,704 169,959,757 225,644,959	17.4 24.5 40.0 52.8 70.1	56,156,916 79,073,766 128,867,523 170,369,188 226,433,969	17.2 24.3 39.6 52.3 69.5	10.5 11.3 12.7 13.6 15.0	8.4 9.1 10.2 10.9 11.9	1,143 1,399 1,893 2,279 2,817
\$1 under \$100,000 \$1 under \$200,000 \$1 under \$500,000 \$1 under \$1,000,000 \$1 or more	81,602,561 82,505,851 82,742,589 82,783,474 82,800,627	1,590,326,110 1,681,098,559 1,733,985,766 1,755,243,008 1,787,293,215	89.0 94.1 97.0 98.2 100.0	81,567,271 82,465,088 82,701,112 82,741,947 82,759,085	247,107,358 275,843,934 297,196,060 306,744,266 321,916,098	76.8 85.7 92.3 95.3 100.0	248,228,625 277,885,562 299,918,540 309,796,727 325,524,856	76.2 85.3 92.1 95.1 99.9	15.6 16.5 17.3 17.6 18.2	12.4 13.1 13.7 14.0 14.4	3,041 3,367 3,623 3,741 3,930
All returns	82,800,627	1,787,293,215	100.0	82,762,130	321,917,289	100.0	325,710,254	100.0	18.2	14.4	3,931

Fcotnote(s) at end of table.

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

			All returns				Taxab	le returns	
Size and accumulated size of adjusted gross income	Number of	Percent of		led grass incom less deficil	ө	Number of	Percent of	Adjusted grass i less defici	
	returns	total	Amount	Percent of totals	Average (dollars)	returns	total	Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Cumulated from Largest Size of Adjusted Gross Income									
\$1,000.000 or more \$500,000 or more \$200,000 or more \$100,000 or more \$75,000 or more	17,312 58,419 296,507 1,205,864 2,469,273	(2) 0 1 0 3 1 2 2 4	40,099,667 67,641,094 136,627,370 255,827,809 363,252,434	17 29 58 109	2,316,293 1,157,861 460,790 212,153 147,109	17,266 58,303 295,895 1,201,856	(2) 0 1 0 4 1 5	39,976,978 67,468,516 136,312,957 255,102,824	1.8 3.0 6.0 11.3
\$50,000 or more \$40,000 or more \$30,000 or more \$25,000 or more \$20,000 or more	8,097,912 14,799,456 26,435,116 33,893,063 42,869,334	8 0 14 6 26 0 33 3 42 2	696,962,796 994,877,117 1,397,820,079 1,602,219,230 1,803,087,486	29 7 42 4 59 6 68 4 76 9	86,067 67,224 52,877 47,273 42,060	2,461,916 8,077,433 14,755,047 26,299,280 33,683,495 42,509,604	30 97 178 317 407 513	362,238,208 695,145,969 992,004,456 1,391,803,030 1,594,224,859 1,791,739,425	16 0 30 8 43 9 61 6 70.5 79.3
\$19,000 or more \$18,000 or more \$17,000 or more \$16,000 or more \$15,000 or more	45,033,337 47,232,275 49,575,935 51,909,977 54,471,328	44 3 46 5 48 8 51 1 53 6	1,845,264,996 1,885,918,592 1,926,940,262 1,965,458,708 2,005,165,531	78 7 80 5 82 2 83 9 85 5	40,976 39,929 38,868 37,863 36,811	44,624,622 46,775,983 49,062,297 51,327,211 53,815,304	53 9 56 5 59 2 62 0 65 0	1,832,959,331 1,872,730,777 1,912,747,335 1,950,129,072 1,988,699,968	81 1 82 9 84.6 86 3 88.0
\$14,000 or more \$13,000 or more \$12,000 or more \$11,000 or more 310,000 or more	57,151,592 59,858,100 62,576,268 65,441,021 68,419,846	56 2 58 9 61 6 64 4 67 3	2,043,985,396 2,080,517,821 2,114,473,398 2,147,381,202 2,178,617,227	87 2 88 8 90 2 91 6 92 9	35,764 34,757 33,790 32,814 31,842	56,395,695 58,989,354 61,569,146 64,245,504 66,967,916	68 1 71 2 74 3 77.5 80 8	2,026,070,612 2,061,086,097 2,093,308,335 2,124,054,605 2,152,607,471	89 7 91 2 92 6 94 0 95.3
\$9,000 or more \$8,000 or more \$7,000 or more \$6,000 or more \$5,000 or more	71,676,065 75,138,694 78,340,344 81,611,023 84,911,312	70 5 73 9 77 1 80 3 83 5	2,209,506,542 2,238,965,431 2,262,984,430 2,284,214,029 2,302,341,326	94 3 95 5 96 5 97 4 98 2	30,826 29,798 28,887 27,989 27,115	69,742,432 72,435,228 74,652,604 76,813,579 78,994,774	84 2 87 4 90 1 92 7 95 4	2,178,942,252 2,201,854,114 2,218,506,584 2,232,535,364 2,244,549,218	96 4 97 4 98.2 98.8 99 3
\$4,000 or more \$3,000 or more \$2,000 or more \$1,000 or more \$1 or more	88,274,075 91,596,793 95,050,789 98,368,280 100,625,484	86 8 90 1 93 5 96 8 99 0	2,317,483,044 2,329,111,194 2,337,715,814 2,342,692,440 2,343,988,823	98 9 99 4 99 7 99 9 100 0	26,253 25,428 24,594 23,816 23,294	81,163,790 82,458,421 82,652,168 82,835,460 82,835,492	98 0 99 5 99 8 100 0 100 0	2,254,352,144 2,259,141,746 2,259,627,850 2,259,908,419 2,259,908,436	99 8 100 0 100.0 100 0 100.0
All returna	101,660,287	100.0	2.305.951,483	98.4	22,683	82.846.420	100.0	2,259,015,527	100.0

					Taxable returns-	continued					
		Taxable income		Inco	me lax after credits			Tota	I income tax		
Size and accumulated size of									Percent of		
adjusted gross income	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income less deficit	Average income tax (dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Cumulated from Largest Size of Adjusted Gross Income											
\$1,000,000 or more \$500,000 or more \$200,000 or more \$100,000 or more \$75,000 or more	17,153 58,038 294,776 1,198,066 2,456,963	32,050,207 53,307,449 106,194,655 196,967,105 279,203,052	18 30 59 110 156	17,138 57,973 293,997 1,191,814 2,443,064	15,171,832 24,720,038 46,072,163 74,808,739 96,271,139	47 77 143 232 299	15,728,128 25,606,316 47,639,294 77,296,231 99,090,886	4 8 7 9 14 6 23 7 30 4	49 1 48 0 44 9 39 2 35 5	39 3 38 0 34 9 30.3 27 4	910,931 439,194 161,001 64,314 40,249
\$50,000 or more \$40,000 or more \$30,000 or more \$25,000 or more \$20,000 or more	8,064,640 14,740,424 26,283,386 33,664,987 42,490,580	538,418,345 771,774,005 1,090,420,394 1,253,542,087 1,413,846,895	30 1 43 2 61 0 70 1 79 1	8,042,003 14,703,023 26,240,335 33,620,652 42,444,020	151,956,341 193,305,394 242,979,901 265,864,574 286,249,166	47 2 60 0 75 5 82 6 88 9	155,155,667 196,657,333 246,451,090 269,367,940 289,788,426	47-6 60.4 75.7 82.7 89.0	28 8 25 5 22 6 21 5 20.5	22 3 19 8 17 7 16.9 16.2	19,209 13,328 9,371 7,997 6,817
\$19,000 or more \$18,000 or more \$17,000 or more \$16,000 or more \$15,000 or more	44,605,438 46,755,927 49,041,700 51,306,501 53,794,580	1,447,433,568 1,479,905,153 1,512,323,046 1,542,382,106 1,573,287,245	81 0 82 8 84 6 86 3 88 0	44,557,152 46,707,641 48,993,260 51,258,061 53,746,095	290,298,472 294,112,497 297,770,575 301,046,698 304,300,939	90.2 91.4 92.5 93.5 94.5	293,846,409 297,667,121 301,328,471 304,606,925 307,862,832	90.2 91.4 92.5 93.5 94.5	20.3 20 1 19 9 19 7 19 6	16.0 15.9 15.8 15.6 15.5	6,585 6,364 6,142 5,935 5,721
\$14,000 or more \$13,000 or more \$12,000 or more \$11,000 or more \$10,000 or more	56,374,345 58,967,963 61,547,726 64,224,045 66,346,145	1,603,292,779 1,631,011,141 1,656,626,891 1,680,594,632 1,702,813,582	89 7 91 3 92 7 94 0 95 3	56,323,310 58,916,927 61,496,605 64,172,923 66,895,023	307,363,642 310,080,908 312,505,488 314,626,736 316,468,707	95.5 96.3 97.1 97.7 98.3	310,932,654 313,652,327 316,077,963 318,201,171 320,045,418	95.5 96.3 97.0 97.7 98.3	19 4 19 2 19 1 18 9 18 8	15 3 15 2 15.1 15 0 14 9	5,513 5,317 5,134 4,953 4,779
\$9,000 or more \$8,000 or more \$7,000 or more \$6,000 or more \$5,000 or more	69.720,060 72,412,632 74,629,889 76,788,016 78,969,202	1,723,542,897 1,741,521,009 1,754,716,948 1,765,712,575 1,774,966,732	96 4 97 4 98 2 98 8 99 3	69,668,892 72,361,463 74,578,721 76,739,061 78,919,328	318,103,502 319,429,767 320,359,983 321,045,814 321,538,688	98 8 99 2 99 5 99.7 99 9	321,681,949 323,009,899 323,941,712 324,629,153 325,134,755	98 8 99 2 99 5 99 7 99 8	18 7 18 5 18 5 18 4 18 3	14 8 14 7 14 6 14 5 14 5	4,612 4,459 4,339 4,226 4,116
\$4,000 or more \$3,000 or more \$2,000 or more \$1,000 or more \$1 or more	81,136,944 82,431,556 82,618,931 82,800,627 82,800,627	1,782,400,410 1,786,120,002 1,786,792,020 1,787,293,215 1,787,293,215	99 7 99 9 100 0 100 0	81,088,308 82,382,835 82,575,888 82,759,085 82,759,085	321,806,074 321,880,290 321,906,747 321,916,098 321,916,098	100 0 100 0 100.0 100.0 100.0	325,405,437 325,482,633 325,513,141 325,524,332 325,524,856	99 9 99 9 99 9 99 9	18 3 18 2 18 2 18.2 18.2	14 4 14 4 14 4 14 4 14 4	4,009 3,947 3,938 3,930 3,930
All returns	82,800,627	1,787,293,215	100.0	82,762,130	321,917,289	100.0	325,710,254	100.0	18.2	14.4	3,931

^{*}Estimate should be used with caulton because of the small number of sample returns on which it is based 1 Percent based on positive income only 2 Less than 0.05 percent 3 Percent not computed NOTE. Detail may not add to total because of rounding

Table 1.2—All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status

(All figures are estimates based on samples—money amounts are in thousands of dollars)

							All returns						
					Itemized deductions	eductions		Taxabl	Тахаblе ілсоте	Income tax	Income tax after credits	Total Inco	іпсоте Іах
Size of adjusted gross income	Number of	Adjusted gross income	Exemption	Total	al	Excess itemized deductions	ad deductions	Nimbero	•	lo radini N		Nimber	
	Sign	less deficit		Number of returns	Amount	Number of returns	Amount	returns	Amount	returns	Amount	returns	Amount
	(1)	(2)	(8)	(4)	(5)	(9)	(7)	(9)	(6)	(10)	(11)	(12)	(13)
All returns, total	101,660,287	2,305,951,483	253,720,447	39,848,184	405,023,525	39,271,148	278,802,507	96,124,046	1,820,740,833	82,762,130			325,710,254
No adjusted gross income	1,034,803	- 38,037,	2.741,127	I	1	1 :	1	1 :	1 9	3.045	1,192	10,928	185,398
\$1 under \$1,000	2,257,204		3,097,035	22,813	242.976	30.011	178,434	2 598 105	1,662,549	183 197	9.351	183 292	11 190
\$2,000 under \$3,000	3,453,996	8.604	5,262,390	147,782	402,763	45,578	234.970	2.981,526	4,285,404	193,053	26.457	193.747	30.508
\$3,000 under \$4,000	3,322,718	11,628,151	5,172,159	224.219	723,018	96,610	394, 189	3.043,151	6.855,843	2 168 980	74 216	7 294,631	77,196
\$5,000 tinder \$6,000	3 300 289	18 127	6 239 654	255 442	1 292 839	215.696	667 953	3.183.000	11 508.364	2 180 267	492.874	2,181,195	505.602
\$5,000 under \$7,000	3,270,679	21.229.	6,550,492	257.884	1,259,833	218.138	638.314	3,203,998	14.171.661	2.160.340	665,831	2,160,975	687,441
\$7,000 under \$8.000	3,201,650	24.018,	6.595.940	324.612	2 243,216	304.739	1,368,345	3,133,791	16.547.048	2.217.258	930	2.217.376	1 227 950
\$8,000 under \$9,000 \$9,000 under \$10,000	3.256.219	30,889,315	7.096.244	332,276	2,113,484	315,242	1,174,504	3.210,042	22.751,575	2.773,869	1.634 795	2.774,516	1,636,551
\$10.000 under \$11.000	2,978,825	31,236,025	6.644,832	427.102	2,577,680	414,245	1,370,853	2,936,306	23,284,567	2 722,100	1.841.971	2 722,412	1,844,248
\$11,000 under \$12,000	2,864,753	32,907.	6,561,220	480,587	3,021,491	470,658	1,617,353	2,832,396	24.738,772	2,676,318	2.121,248	2 676,358	2,123,188
\$12,000 under \$13,000	2,718,168		6.057,350	517,694	3.002,885	512,016	1,519,506	2,704,817	26.277,320	25/9,6/8	2.424.580	25/9//92	2.425,656
\$13,000 under \$14,000 \$14,000 under \$15,000	2,680,264	38.819,866	6,241,681	621,398	3.755.572	615,720	1,961 674	2,663,115	30.569.082	2,577.215	3.062,703	2.580,391	3,069,821
\$15,000 under \$16,000	2,561,351	39 706.	6.320.162	641,651	3.828,231	641,651	1 978,398	2,546,873	31,279,047	2,488,034	3.254 241	2,488,093	3,255,908
\$16,000 under \$17,000	2,334,042		5.656,536	714,682	4.486,907	714 682	2,406,810	2,318,872	30,429 130	2.264.801	3,276,123	2 264,914	3.278.453
\$17 000 under \$18,000 \$18,000 under \$19,000	2,198,938	40,653,596	5,603,976	652,465	4.070,811	652.465	2,156.233	2 183,507	32 817 472	2,150,489	3,814,025	2,151,361	3.820,712
\$19,000 under \$20,000	2,164,003		5,387,009		5.073,763	791.107	2,716,656	2,158,808	34,000,873	2,113,132	4.049.305	2,115,018	4,057,983
\$20,000 under \$25,000 \$25,000 under \$30,000	8,976,271	200.868 257	24.362.496	4,016,484	26,480,672 32,814,059	4.559.737	14,283,477	8,956,004	161,717,718	7.380,317	20.384,592	7,384,215	22,916,851
\$30,000 under \$40,000	11,635,660		36,799,335	· თ	75,618,754	9 073.965	45,811,936	11,624.980	320,091,716	11,537,312	49,674,507	11,544.233	49,793,757
\$40,000 under \$50,000 \$50,000 under \$75,000	6,701,544		19.020.024	6,006,497	62,523,459	5.336,586	42.095,222	6,692,661	233.646.097	6,661,020 5,598,939	55,685,202	5,615,517	41 501,665 56,064,781
\$75,000 under \$100,000	1,263,409		4,303,002	- Annie	25,110,746	1,229,157	20,911,301	1,260,999	82,293,087	1,251,250	21,462,399	1,26(060	21,794,656
\$100,000 under \$200,000	909,357	119,200,439	3,137,730	890,381	28.504,675	889,971	25 483,459	904,831	90,834,865	897,817	28,736,576	905,961	29,656,937
\$200,000 under \$500,000	238,088	68.986,276 27.541.427	137 141	40.783	6 322 885	40.777	6.184.205	40,907	21.269.595	40,835	9,548,206	41.037	9 878 188
\$1,000,000 or more	17.312		58.247	17.230	8,102,697		8,045,337	17 171	32,087,247	17,138	15,171,832	17,266	15,728 128
Taxable returns, total	82,846,420	2,259,015,	210,242,652	37,725,442	380,274,361	37,162,676	260,559,704	82,800,627	1,787,293,215	82,762,130	321,917,289	82,846,420	325,710,254
No adjusted gross income	10.928	- 892	28,480	1 1	1		6	1		3,045	1,192	10.928	185,398
\$1 under \$1,000	183 202	280 570	104	96.621	2,074	35.	3.510	181 696	501 194	183.197	9 351	183.292	11,190
\$2,000 under \$3,000	193,747	486,	209.808	105,737	61,546	.6,372	17.475	187,375	672,019	193,053	26.457	193,747	30 508
\$3,000 under \$4,000	1,294,631		1.350.727	127 628	70,419	14 439	1,918	1,294,612	3.719.592	1,294,527	74.216	1.294 631 2 169 016	77.196 270.682
85 000 under 85 000	2 181 195	12.013.854	2.687.611	99.446	242,420	59,700	64,804	2 181,186	9,254,157	2,180,267	492.874	2,181,195	505,602
\$6,000 under \$7,000	2,160,975	14,028	2.868.753	119.431	337,941	79,685	116,078	2,158,127	10,995,627	2,160,340	685,831	2,160,975	687,441
\$7,000 under \$8,000 \$8,000 under \$9,000	2,692,796	22.911.8	4,513,434	209,141	795,884	194,946	292,962	2.692,572	17,978,112	2,692,571	1,326,265	2.692,796	1 327,950
\$9,000 under \$10,000	2.774,516		5,110,425		923,662	201,893	348,411	2,773,915	20,729,315		1,5034,795	9 709 419	1 844 248
\$10.000 under \$11,000 \$11,000 under \$12.000	2,676,358		5,854,875	367,673	1,813,511	357 744	768,867	2.676,319	23,967,741	2,676,318	2,121,248	2 676.358	2,123,188
\$12,000 under \$13,000	2,579,792	32,222,238	5,505.209		2.151.628	429,720	929,869	2,579,763	25,615,750	., .,	2.717.266	2,579,792	2.719 674
\$14,000 under \$15,000	2,580,391	37,370,6	5.884.763		2.908,306	551,037	1,324,463	2,579,765	30.005,534		3.062,703	2,580,391	3.069,821
\$15,000 under \$16,000	2.488,093		6,046,308		3.094,810	584.904	1,416,571	2,488.079	30,905,139	2,488.034	3,254,241	2,488.093	3 255,908
\$16,000 under \$17,000 \$17,000 under \$18,000	2,286,314		5,596,934		3.784,877	678,312	1,807,736	2 285,773	32,417,893	2.285,619	3 658,079	2,286,314	3,661,350
\$18,000 under \$19,000	2,151,361	39.771.	5,247,738	618,545	3,496,134	618,545	2 285 380	2,150,489	32,471,586	2,150,489	3.814,025	2,151,361	3,820,712
\$20 000 inder \$25 000	8 826 109		23.805.947	``	24.550.504	3,880,395	12.782.471	8.825,593	160,304,808	8,823,368	20,384,592	8.826,109	20,420,486
\$25,000 under \$30,000	7,384,215	202,421,	21,285,023		31,673,918	4,500,328	17,664,185	7,381,601	163,121,693	7,380,317	22,884,673	7,384,215	22,916,851
\$30,000 under \$40,000 \$40,000 under \$50,000	11,544,233	296,858,487	22.072.391		61,685,585	5.982.567	44,300,681	6,675.784	233,355,660	6,661.020	43.674,307	6,677,614	41,501,665
\$50,000 under \$75,000	5,615,517	332,907.	18.971,920		73,168,751	5.324,091	54.896,040	5.607.677	259,215,293	4,	55,685,202	5.615.517	56.064,781
\$75,000 under \$100,000	1,260,060	107.135,385	4.290,038	1,226,117	24,828,509	1,226,117	20,639,432	1,258.897	82.235,948 90.772.450	1,251,250	21,462,399	1.260.060	21.794.656 29.656.937
\$200,000 under \$500,000	237,592	68,844	,		15,978,629	234,793	15,192,832	236,738	52,887,207		21,352,126	237,592	22.032,978
\$500,000 under \$1,000,000 \$1,000,000 or more	41,037	27,491,537 39,976,978	136,913 58.097	40,716	6,265,144	17.184	6,126.67/	17,153	32,050,297	17,138	9.546,206	17,266	15,728,128
Nontaxable returns, total	18,813,867		43,477,795	2,122,742	24,749,164	2,108,472	18,242,803	13,323,419	33,447,619	1	_	ı	I
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Table 1.2—All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

						Joint retu	Joint returns of husbands and wives	od wives					
					Remized deductions	eductions		Taxabl	Тахарів іпсотв	Income tax	Income tax efter credits	Total income	ome tax
Size of adjusted gross income	Number of	Adjusted gross income	Exemption	To	Total	Excess itemized deductions	ed deductions	Mumbered		No softer M		Municipal Services	
	e constant	less deficit	amonus amonus	Number of returns	Amount	Number of returns	Amount	returns	Amount	returns	Amount	returns	Amount
	(14)	(15)	(18)	(17)	(18)	(18)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Alf returns, total	47,809,791	1,591,133,988	171,698,800	28,057,438	317,327,044	28,051,004	218,075,989	45,659,847	1,235,672,444	42,222,661	232,335,939	42,290,417	235,342,613
No adjusted gross income	615,761	₹ •	2,159,273		1 246 30	- 41 777	1 52 63	I	ĺ	0	Ž	628.0	150,925
\$1 under \$1,000 \$1,000 under \$2,000	239,533		825,441	20,608	191,721	20.608	118,979	1	1	1 1	1 1	.71	1.684
\$2,000 under \$3,000 \$3,000 under \$4,000	336,442	840.472 1 228 781	1,198,894	23,935	268,728	23,935	136,408	60.925	27,263	-2,839	-1,022	.3.533	•5,073 •2,196
\$4,000 under \$5,000	466,216	- 8	1,713,535	44.675	357,428	44,675	199,605	349,924	437.875	.1,238	.6,871	1.271	*7,681
\$5,000 under \$6,000	623,687	ω.	2,242,202	64.706	397,358	64.706	168,930	549,699	1,085,995	43,912	2,562	44,840	15,289
\$5,000 under \$7,000	740,425	4 10	2,720,907	120,681	845,130	120,681	418,414	701,254	2.549,935	240,022	33,328	240.031	33,727
\$8,000 under \$9,000	920,989	7,852,312	3,356,849	131,282	906,978	131,282	442,450	895,997	4,127,212	477,517	90,686	477,739	92,348
\$9,000 under \$10,000	899,400	.	3,300,725	150,827	1 240 337	186.848	579 526	968 889	5.406.458	726.009	238,926	128,821	240.003
\$11,000 under \$12,000	951,320	10,941,489	3,427,593	238,970	1,641,467	238,970	796,902	936,083	6,720,034	829,858	367,541	859,898	369,481
\$12,000 under \$13,000	884,847	11,034,527	3,100,775	228,364	1.501.068	228,364	693,477	877.803	7,191,819	797,111	451,798	797,222	452,823
\$13,000 under \$14,000 \$14,000 under \$15,000	945,532	13,707,524	3,429,990	278,884	2,023,184	278.884	1,036,881	931,825	9.264.816	879,088	690,012	882,262	982,332
\$15,000 under \$16,000	1,010,720	15,	3,754,834	279,219	1,889,920	279,219	901,905	1,005,955	10,951,185	965,311	868,968	965,367	869.894
\$16,000 under \$17,000	996.320		3,550,077	328,898	2,335,702	328,898	1,173,002	1 003 271	11,699,866	946,093	989,893	946,119 968,412	991,646
\$17,000 under \$19,000	977,357	- 18	3,637,222	313,909	2,198,116	313,909	1,087,151	971.418	13,312,947	940,210	1,234,219	940,997	1,239,862
\$19,000 under \$20,000	1,061,077	50	3,710,360	411,238	3.042.141	411,238	1,587,939	1,055,927	15.381,037	1,017,598	1,486.744	1,018,161	1,488,914
\$20,000 under \$25,000	5,134,455		18,264,020	2,294,087	16,375,947	2,291,904	8,267,740	5,119,167	102 913 655	5,006,907	9,489,492	5,009,603	9,513,366
\$30,000 under \$40,000	9,078,493	315,815	32,596,665	7,073,913	60,095,976	7,069,662	35,073,224	9,071,129	247,912,538	8,995,253	36,030,536	9,000,531	36,112,593
\$40,000 under \$50,000	5.882,462	261,836 551	20,917,572	5,291,870	55,076,637	5,291,870	36 351,793	5,874,307	204,534,030	5,848,339	34,994,194	5,860,537	35,094,951
\$20,000 Unider \$72,000	1 130 435		4.062.762	1 101 141	22 471 332	1 101 141	18 576 006	1 128 430	73 429 358	1 119 777	18 742 943	1 127 351	18 998 772
\$100,000 under \$200,000	793,192		2,939,520	780,484	24,342,348	780.484	21,581,571	789.496	79,457,429	782.946	24,731,904	790,065	25,462,430
\$200,000 under \$500,000	198,728	_	758,841	196,682	12,624,574	196,682	11,928,821	197,701	44,152,506	197,007	17,559,805	198,345	18,149,136
\$200,000 under \$1,000,000 \$1,000,000 or more	35,224	32,676 184	52,682	36,043	6.471.426	14.271	6 420,944	14,219	26,264,175	14,196	12,395,729	14,290	12,836,708
Taxable returns, total	42,290,417	1,579,013,571	150,234,760	26,779,271	301,641,526	26,777,088	206,903,555	42,258,286	1,221,053,623	42,222,661	232,335,939	42,290,417	235,342,613
No adjusted gross income	5,925	-711,547	22,438	1 }	1	1 3	1 :	i	I	115	539	5,925	150,925
\$1 under \$1,000	.29	15	790.	29	1,589	22.	1,487			1	1	53.	. 428
\$1,000 under \$2,000 \$2,000 under \$3,000	.3,533	009.6	12,326	.694	13,087	1694	10,630	I		-2,839	.1,022	.3,533	*5,073
\$3,000 under \$4,000	100	.388	. 233	15	1,238	15	1,185	.85	.112	1 220	120 3.	.100	*2,196
#4,000 under #3,000	1.27	261 122	9,230	0/	4 900	0/0.	1.611	44 831	158 847	43 912	2,562	1,2,1 44 B40	15,289
\$6,000 under \$7,000	124,815		275,495	•6,478	36,865	.6,478	14,143	121,967	524,365	124,180	10,229	124,815	11,839
\$7,000 under \$8,000	240.031		642,692	*8,691	35,728	8.691	4,962	240,021	1,145,420	240,022	33,328	240,031	33,727
\$9,000 under \$10,000	609,821	i ki	1,930,958	69,262	349,804	69,262	104.617	609,220	3,718,437	609,220	156,926	609,821	157,540
\$10,000 under \$11,000	726,235	7	2,512,248	111,498	563,579	111,498	169.086	726,009	4,865,321	726,009	238,215	726,235	240,003
\$11,000 under \$12,000 \$12,000 under \$13,000	797,222	ன் <i>எ</i>	2,916,2/2	160,535	974,808	170,716	323,170	797,196	6,795,748	797,111	367.541	797.222	369,481 452,823
\$13,000 under \$14,000	835,635		2,956,088	198,252	1,172,839	198,252	471,771	835,594	7,792,635	835,593	559,945	835,635	562,352
\$14,000 under \$15,000	882,262	72.	3,183,661	233,218	1,404,730	233,218	5/9./68	981,638	8,961,054	8/9,088	590,012	292,288	960.904
\$16,000 under \$17,000	946,119	15,617,687	3.334.856	289,266	1,801,652	289,266	778,638	946,093	11,414,439	946,093	989,893	946,119	991,646
\$17,000 under \$18,000 \$18 000 under \$19 000	968,412	16,963,003	3,486,381	312,007	1,973,238	312,007	869,551	967,872	12,507,315	967,718	1,135,287	968,412	1,138,492 1,239,862
\$19,000 under \$20,000	1,018,161	19,859,142	3,549,621	378,009	2,550,537	378,009	1,213,800	1,018,046	15,019,825	1,017,598	1,486,744	1,018,151	1,488,914
\$20,000 under \$25,000	5,009,603		17,765,775	2,189,703	14,888,451	2,187,520	7,149,323	5,009,132	87,303,067	5,006,907	9,489,492	5,009,603	9,513,366
\$25,000 under \$30,000 \$30,000 under \$40,000	4,756,347	313 135 163	32 299 152	2,857,013	21,126,339	2,857,013	33 979 021	8 999 271	102,112,485	8 995,253	36 030 536	9 000 531	12,687,714 36,112,593
\$40,000 under \$50,000	5,860,537		20,835,793	5,269,945	54,322,230	5,269,945	35,674,790	5,859,036	204,256,673	5,848,339	34,994,194	5,860,537	35,094,951
\$50,000 under \$75,000	5,078,690		18,046,049	4,832,868	66,739,384	4,832,868	49,639,364	5,071,023	233,701,127	5,063,908	49,049,593	5,078,690	49,319,633
\$75,000 under \$100,000 \$100,000 under \$200,000	790,065	103,368,260	2,928,053	777,358	23,898,584	777,358	21,148,848	788,132	79, 495,750	782,946	24,731,904	790,065	25,462,430
\$200,000 under \$500,000	198,345	56,629,339	757,327	196,326	12,493,391	196,326	11.798,895	197,569	44 '27,557	197,00;	17,559,805	198,345	18,149,136
\$1,000,000 or more		32,581 006	52,548	14,235	6.374,907	14,235	6.324.552	14.207	26.242,329	14,196	12,395,729	14,290	12,836,708
Nontaxable returna, total	5,519,374	12,120,397	21,464,040	1,278,167	15,685,517	1,273,916	11,173,434	3,601,561	14,618,821	ı	I	1	i
Fcotnote(s) at end of table													

Table 1.2—All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status—Continued

					Returns of married people filing seperately, heads of households, end surviving	deople filing sept	erately, heads of h	ouseholds, and s	urviving spouses				
					Itemized deductions	feductions		Taxable	в іпсотв	Income tax	after credits	Total income	ome tax
Size of edjusted gross income	Number of returns	Adjusted gross income	Exemption	J.	ıtal	Excess itemized	ad deductions	Number of		Number of		Number of	ļ
		less deficit		Number of returns	Amount	Number of returns	Amount	refurns	Amount	returns	Amount	returns	Amount
	(27)	(28)	(53)	(30)	(31)	(35)	(33)	(34)	(32)	(36)	(37)	(38)	(38)
All returne, total	11,047,307	164,645,166	29,529,274	3,268,207	23,285,337	3,254,186	15,622,629	10,204,456	122,618,544	7,368,439	16,424,988	7,373,287	16,593,423
No adjusted gross income	75,662	-2,071,164	153,383	1 2000	1 7	1 8	1 933	1 5	1 86	ę,	.62	178	5,395
\$1,000 under \$2,000	290,030	435,185	757,795	3,537	•25,038	3,537	16,863	18,698	•9,523	1.501	869.	1.503	**788
\$2,000 under \$3,000	410,125		1,072,491	4.341	11,394	.4.341	.2,780	242,299	154,590	*8,518 22,726	76.	*8.518 22 228	76.
\$3,000 under \$5,000 \$4,000 under \$5,000	450,175	2,024,734	1,161,743	17,195	74,845	17,195	35,509	421,784	851,176	45,587	8,027	45,587	8,027
\$5,000 under \$6,000	462,590		1,229,026	27,541	138,409	27,541	74.481	449,733	1,254,608	51,590	996'6	51,590	996'6
\$6,000 under \$7,000	580,076	3,762,763	1,579,428	44,638	194,054	41,799	95,407	570.058	2,078,450	96,617	26,324	96,617	26,324
\$8,000 under \$9,000	560,933	4,769,988	1,543,517	78.310	355,599	78,310	175,613	557,249	3,031,693	289,733	76,242	289,733	76,242
\$9,000 under \$10,000	528,801	5,018,224	1,505,364	57.203	339,813	54,364	211,504	525.962	3,369,505	367,123	132,231	367,123	132,231
\$10,000 under \$11,000	483,443	5,080,930	1,322,814	68,460	335,264	68,460	179.297	480,604	3,571,647	405,127	196,515	405,127	196,515
\$11,000 under \$12,000	421,376	5,100,202	1 161 839	87.461	417,677	87.461	215 578	420.750	3.879.613	391 644	307.479	391.644	307.479
\$13,000 under \$14,000	502,152	6,766,710	1,456,106	121,238	556 777	121,238	273,214	500,959	5,015,153	484.783	428,260	484,783	428,260
\$14,000 under \$15,000	443.072	6.424,105	1,188,449	135,062	7119,777	135,062	396,647	442,625	4,822,259	417,218	416,163	417,218	416,163
\$15,000 under \$16,000	424,344 341 596	6,571,448	1,146,892	131,763	711,770	131,763	384 186	341.595	5,008,296	331 424	488,262	331 425	488,262
\$17,000 under \$18,000	317,883	5,568,601	883,077	102,272	573,455	102,272	330,197	315,756	4,354,260	314,254	456,814	314,254	456,814
\$18,000 under \$19,000	321,103	5,938,336	834,108	114,352	658,807	114,352	390,786	318,835	4,704,436	318,835	532,172	318,920	532,330
\$19,000 under \$20,000	267,406	5,212,159	2 500 232	113,041	0.04,195	13,041	336,900	207,400	4,213,383	267,400	198,100	262,400	133,700
	968,342	18.163.797	1,730,377	485.547	3.267.716	530,955 485,547	2,130,700	968,313	14,293,965	656,639	2,115,097	657,269	2,119,742
\$30,000 under \$40,000	656,833	22,363,768	1,708,479	559,728	4,514,323	559,728	3,179,635	656,514	17,473,199	654,609	3,001,160	654,723	3,006,899
\$40,000 under \$50,000 \$50,000 under \$75,000	144,849	6,356,143	347,562	129.648	1,429,983	129,648	1,123,454	105,068	4,889,105	142,175	985,914 1,140,965	105,075	1.167,540
\$75,000 under \$100,000	26,459	2,274,065	73,913	26,374	631,312	26,374	569,780	26,334	1,640,183	25,842	483,286	26,362	493,697
\$100,000 under \$200,000	22,148	2,882,934	55,240	19,165	636,231	19,165	591,828	22,123	2,237,366	21,900	687,368	22,061	723,864
\$200,000 under \$500,000	5,546	1,594,167	13.953	1015	395,387	5,455	382,934	5,500	204,904	5,436	238.771	5,507	527,059
\$1,000,000 or more	727	1,921,296	1,826	719	424,183	718	422,653	719	1,501,916	715	715,659	724	741,323
Taxable returns, total	7,373,287	148,823,474	19,034,650	2,994,172	21,262,186	2,981,653	14,247,399	7,370,777	113,271,955	7,368,439	16,424,988	7,373,287	16,593,423
No adjusted gross income	178	-27,971	436	1	Ī	1	I	I	I	£.	.62	178	5,395
\$1 under \$1,000	•		• • • • • • • • • • • • • • • • • • • •	: :	: :	: :	::	1	1	1 5	1 000		
\$1,000 under \$2,000 \$2,000 under \$3,000	.8.518	*24.935	989	2841	5.587	2.841	559	.8.518	-15,912	•8.518	26.	8.518	26.
\$3,000 under \$4,000	22,728	83,901	23.577	1,192	.2,035	02330	1 20	22,728	59,944	22,728	2,179	22,728	2,179 8,097
94,000 under 95,000	45,567	200130	12,231	0,0070	205./1	0,070	4,332	43,367	183 235	43,307	120'0	12,507	730.0
\$5,000 under \$7,000	96,617	626,561	189,904	690'6.	.28,889	.6,230	15,251	96,617	419,256	96,617	26,324	96,617	26,324
\$7,000 under \$8,000	152,847	1,157,010	302,157	21,374	. 64,881	18,535	.22,689	152,847	830,889	152,847	42,490	152,847	42,490
\$9,000 under \$10,000	367,123	3,488,174	945,474	43,153	162,338	40,314	67,353	367,123	2,460,141	367,123	132,231	367,123	132,231
\$10,000 under \$11,000	405,127		1,085,932	55,604	196,942	55,604	73,206	405,127	3,079,607	405,127	196,515	405,127	196,515
\$11,000 under \$12,000 \$12,000 under \$13,000	391.644		1,116,165	61.998	365 934	61,998 83,832	171,145	391.644	3,419,888	391.644	307,479	391,644	307,479
\$13,000 under \$14,000	484.783	6,533,091	1,379,599	111,047	480,815	111,047	220,479	484,783	4,906,294	484,783	428,260	484,783	428,260
\$14,000 under \$15,000	417,218		1,094,261	123,403	609,652	123,403	317,652	417,218	4,616,635	417,218	410,163	417,210	416,163
\$15,000 under \$15,000	331,425	5,465,028	855,460	133,028	656,727	133,028	341,338	331,424	4,940,439	331,424	486,482	331,425	437,229
\$17,000 under \$18,000	314,254	5,503,970	008'698	98,643	494,338	98,643	259,754	314,254	4,350,703	314,254	456,814	314,254	456,814
\$19,000 under \$20,000	267,406	5,898,625	642,930 642,930	113,041	604,195	113,041	336,900	267,406	4,704,436	267,406	507,951	267,406	507,951
\$20,000 under \$25,000	963,947	21,482,837	2,576,564	534,743	3,225,489	532,560	1,971,308	963,947	16,899,343	963,947	2,228,093	963,947	2,233,869
\$25,000 under \$30,000	657,269		1,715,497	482,829	3.225,224	482,829	2,094,649	656,639	14,154,024	656,639	2,115,097	657,269	2,119,742
\$40,000 under \$50,000	144,454	6,337,716	346,600	129,253	1,406,623	129,253	1,100,971	144,449	4,889,105	142,175	985,914	144,454	999,015
\$50,000 under \$75,000	105,075	6,159,388	276,534	103,509	1,399,977	102,883	1,154,241	105,067	4,729,335	104.286	1,140,965	105,075	1,167,540
\$75,000 under \$100,000	26,362	2,265,010	73,534	26.277	614,152	26,277	552,847	26,333	1,640,129	25,842	483,286		493,697 723,864
\$200,000 under \$500,000	5,507	1,583,523	13,849	5,425	384,629	5,425	372,301	5,481	1,200,661	5,436	503,477	5,507	527,059
\$500,000 under \$1,000,000	1,031	1 908 701	2,602	1,011	162,610	1,011	160,347	1,738	2,030,072	1,019	238,771	1,031	249,627 741,323
Nontaxable returns, total	3.874.020	17.821.892	10.494.824	274.035	2.023.171	272.533	1.375.230	2.833.679	9.346.589	2	1	. 1	1

Table 1.2—All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status —Continued

						Retr	rns of single pers	ons					
					Itemized deductions	aductions		Taxebl	Тахеblе іпсоте	Income tax after	after credits	Total income tax	me tax
Size of adjusted gross income	Number of	Adjusted gross income	Exemption	ř	Total	Excess itemized deductions	ed deductions	Number of		Number of		Number of	
		less deficit		Number of returns	Amount	Number of returns	Amount	returns	Amount	returns	Amount	retums	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(48)	(47)	(48)	(49)	(99)	(51)	(52)
All returns, total	42,803,189	550,172,349	52,492,373	8,522,539	64,411,145	7,965,958	45,102,889	40,059,743	462,449,845	33,171,030	73,156,353	33,182,716	73,774,218
No adjusted gross income	343,380	- 6,335,913	428,471	1	ì	1	ı	ı	I	.2.927	.291	4,825	29,078
\$1 under \$1,000	1,916,059	1,109,678	2,076,927	.8,032	34 833	.5,866	123,354	2 579 407	*5.553 1.653.027	181 696	8.653	181.721	8.815
\$2,000 under \$3,000	2,707,429	6,737,049	2,991,005	119,506	122,641	17,302	48,025	2,678,302	4,103,551	181,696	25,338	181,696	25,338
\$3,000 under \$4,000	2,589,004	9,044,070	3 029 633	181,656	426,329	55,239	302.069	2,552,982	6,294,246	2,122,155	72,037	1,271,803	72,821 254,975
##,000 under #6,000	2214012	12 173 576	2 768 426	163.195	757.072	123,449	424,542	2,183,568	9,167,761	2,084,765	480,346	2,084,765	480,346
\$6,000 under \$7,000	2,027,276	13,154,751	2,567,763	146,797	541,741	109,890	253,675	2,015,917	10,321,148	1,939,543	649.278	1,939,543	649.278
\$7,000 under \$8,000	1,910,997	14,330,980	2,426,047	140,539	1,125,151	123.505	5013060	1,887,987	13,838,477	1,824,389	1 159 337	1,824,498	855,586 1 159,360
\$8,000 under \$8,000 \$9,000 under \$10,000	1,828,018	17,326,997	2,290,155	124,246	658,311	110,051	380,847	1,816,807	14,647,573	1,797,526	1,345,638	1,797,572	1,346,760
\$10,000 under \$11,000	1,616,775	16,946,939	2,101,164	171,794	1,002.079	158.937	612.030	1,596,813	14,306,462	1,590,964	1,407,241	1,591,050	1,407,729
\$11,000 under \$12,000	1,468,351	16,866,113	1,864,478	201 869	1,020,911	162,427	623,203	1,451,316	15,205,887	1,390,923	1,665,302	1,390,926	1.497,658
\$13,000 under \$14,000	1,293,278	17,460,803	1,686,171	199,253	1,163,635	192,075	701,833	1,286,099	15,041,939	1,273,241	1,729,061	1,273,241	1,729,061
\$14,000 under \$15,000	1,291,660	18,688,236	1,623,242	207.452	1,012,611	201,774	528.145	1,288,665	16,482,008	1,280,909	1,956,528	1,280,911	1,956,638
\$15,000 under \$16,000 \$16,000 under \$17,000	1,126,287	17,464,458	1,418,435	230,669	1,226,542	230,669	676,117 849,621	987,438	15,319,566	987,284	1,849,011	987,370	1,897,752
\$17,000 under \$18,000	1,015,627	17,760,940	1,262,229	279,641	1,607,164	279,641	939,665	1,009,479	15,565,552	1,003,647	2.065,978	1,003,648	2,066,044
\$18,000 under \$19,000	900,478	16,640,856	1,132,646	224,204	1,213,888	224,204	678,296	893,254	14,800,089	891,444	2.047,634	891,444	2.048,520 2.061,119
\$20 000 under \$25,000	2 873 474	63.871.806	3,499,142	1,183,259	6.817.282	1,181,076	3,992,979	2,868,524	56,216,214	2,852,514	8,667,008	2,852,559	8,673,251
\$25,000 under \$30,000	1,974,838	(2)	2,399,866	1,164,725	7,583,700	1,164,725	4,802,294	1,970,506	46,869,457	1,968,983	8.104,810	1.970,599	8,109,395
\$30,000 under \$40,000 \$40,000 under \$50,000	1,900,334	64.763.229 29.721.527	2,494,191	1,444,575	11,008,454	584,575	4,619,975	1,897,337	24,722,962	670,506	5,368,945	672,623	5,407,700
\$50,000 under \$75,000	432,679	25,593,737	651,495	389,267	5,098,401	389,267	4,169,244	431,758	20,787,470	430,745	5.494,643	431,752	5,577,608
\$75,000 under \$100,000	106,515	9,134,754	166,327	101,642	2,008,101	101,642	1,765,515	106,235	7,223,546	105,631	3.317.304	106,347	2,302,187
\$200,000 under \$500,000	33,814	10,652,703	56,898	33,179	3,125,563	33,112	3,046,424	33,711	7,562,479	33,581	3,288,844	33,740	3,356,784
\$500,000 under \$1,000,000	3,847	2,600,516	6,383	3,725	547,734 1 207 088	3,719	538,845	3,818	2.061.611	3,815	957,245	3,831	990,469 2.150.098
Taxable returns, total	33,182,716	533,178,482	40,973,241	7,951,999	57,370,669	7,403,935	39,408,750	33,171,564	452,987,638	33,171,030	73,156,363	33,182,716	73,774,218
No adjusted gross income	4,825	- 153,390	2,607	1	I	1	1	I	1	-2,927	.291	4,825	29,078
\$1 under \$1,000	• •		• • • • • • • • • • • • • • • • • • • •	::	: :	: :	: :	100000	1 5	191 606	1 20 0		
\$1,000 under \$2,000 \$2,000 under \$3,000	181,696	451,569	188,623	198,755	629'59	5,703	8,562	178,857	656,107	181,696	25,338	181,696	25,338
\$3,000 under \$4,000	1,271,803	4,705,312	1,326,917	126,421	67,147	. 8 683	.5 535	2 122 155	3,659,536	1,271,799	72,037	2 122 158	72,821
\$5,000 under \$6,000	2.084.765	11.472.602	2.499.582	92.676	219,578	52,930	55,589	2,084,765	8,912,974	2,084,765	480,346	2,084,765	480,346
\$6,000 under \$7,000	1,939,543	12,586,887	2,403,354	103,884	272,188	66,977	86,684	1,939,543	10,052,006	1,939,543	649,278	1,939,543	649,278
\$7,000 under \$9,000 \$8,000 under \$9,000	1,925,324	16,367,998	2,403,427	155,974	582,175	141,779	227,300	1.925,321	13,667,412	1,925,321	1,159,337	1,925,324	1,159,360
\$9,000 under \$10,000	1,797,572	17,038,428	2,233,992	106,512	411,520	92,317	176.440	1.797,572	14,550,738	925,767,1	1,345,638	1,797,572	1,346,760
\$10,000 under \$11,000 \$11,000 under \$12,000	1,591,050	16,680,038	1,808,453	145,140	598,478	135,211	285,569	1,434,353	14,315,947	1,434,353	1,497,658	1,434,353	1,497,658
\$12,000 under \$13,000 \$13,000 under \$14,000	1,390,926	17,386,604	1,752,889	180,850	810,886	175,172	387,433	1,390,923	15,176,956 15,019,433	1,390,923	1,665,302	1,390,926	1,665,354
\$14,000 under \$15,000	1,280,911	18,532,975	1,606,841	200,094	893,924	194,416	427,044	1,280,909	16,427,845	1,280,909	1,956,528	1,280,911	1,956,638
\$15,000 under \$16,000 \$16,000 under \$17,000	1,109,900	17,212,705	1,384,018	235,483	983,410	235,483	471,894	1,109,897	15,279,123	1,109,897	1,897,011	1,109,900	1,897,752
\$17,000 under \$18,000	1,003,648	17,549,584	1,240,753	267,662	1,317,301	267,662	678,432	1,003,647	15,559,874	1,003,647	2.065.978	1,003,648	2,066,044 2,048,520
\$19,000 under \$20,000	829,451	16,148,605	1,024,926	260,759	1,355,786	260,759	732,679	829,406	14,351,265	828,128	2,054,611	829.451	2,061,119
\$20,000 under \$25,000 \$25,000 under \$30,000	2,852,559	63,401,312	3,463,608	1,162,498	6,436,564	1,160,315	3,661,839	2,852,514	56,102,397	2,852,514	8.104.810	2,852,559	8,673,251
\$30,000 under \$40,000	1,888,979	7	2,477,475	1,433,220	10.607,885	1,433,220	7,185,645	1,888,972	54,641,462	1,887,450	10,642,811	1.888.979	10,674,264
\$40,000 under \$50,000 \$50,000 under \$75,000	672,623	29,650,601	889,999 649,338	583,369 388,340	5,956,732 5,029,390	583,369 388,340	4,563,715	672.299	24,209,881	670,506 430,745	5,368,945	672,623 431,752	5,407,700
\$75,000 under \$100,000	106,347	9,119,681	166,116	101,474	1.980.995	101,474	1,738,810	106,190	7,223,179	105,631	2,236,171	106,347	2,302,187
\$100,000 under \$200,000 \$200,000 under \$500,000	33,740	10,631,578	56,792	33,109	3,100,609	33,042	3,283,972	33.688	7,558,988	33,581	3,288,844	33,740	3,356,784
\$500,000 under \$1,000,000 \$1,000,000 or more	3,831	5.487.272	6,349	3,709	534,497	3,703	525,645	3,814	2,059,269	3,815	957,245	3,831	990,469 2,150,098
Nontexable returns, total	9,620,473	18,993,867	11,519,132	570,540	7,040,476	562,023	5,694,139	6,888,179	9,482,209	ı	ı	1	1
Estimate should be used with caution because of the small number of sample re	nall number of serr	ple returns on which	it is based.										

* Estimale should be used with caution because of the small number of sample returns on which it is based.

"Use combined to evid dedicate of information for specific lauralyeis.
WOTE Detail may not add to trial because of fronting.

Table 1.3-All Returns: Sources of Income and Adjustments, Deductions and Tax Items, by Marital Status

Adjusted gross income less deficit (1) Adjusted gross income less deficit (1) Salaire and wages (8,1960,287 Salaire income tax refunds (8,56,404 Dividends in AGI (15,527,579 Business or profession (19,685,713 Almony received (19,685,713 Business or profession (19,686,713 Business or profession (19,686,713 Sales of capital assets (19,186) Sales of capital assets (19,186) Sales of property other than capital assets (19,186) Sales of property other than capital assets (19,186) For some annuties in AGI (19,186) Business and amountles in AGI (19,186) For some less loss (19,186) For mindal moorne less loss (19,187) For mindal moorne less loss (19,187)		(2) (2) (2) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	(3) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	(4) (1,591,133,968	Number of returns	Amount (6)	Number of returns	Amount	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)
		(2) 305.951,483 928.200,978 182.109,194 55.046,351 8.63.385 2.883,821 20,002,986 3,903,157 1,527,333 95,96,003 96,858,389 6,85	(9) 47,809,791 41,444,693 86,402,172 9,288,252 45,381,395 6,394,664 2,440,456 6,672,302 1,815,476	(4) 1,591,133,968	16.	(9)	6		(6)	(10)	(11)	(12)
		928.200,978 182.109,194 55.046,351 8,553.385 2,883,821 2,002,986 3,903,157 1,527,333 5,906,003 9,906,003 1,527,333 1,527,	47,809,791 11,444,693 86,402,172 9,288,222 14,598,189 47,315 6,394,664 2,440,456 6,672,302 1,815,476	1,591,133,968	(S)	0.00	(2)	(8)	1	//		1
		928.200.978 182.109.194 55.046.351 8.553.385 2.883.821 20,002.986 3.903.157 1.527.333 19.822.115 6.858.389 5.017.988 2.017.988 2.017.988 95.96.003 95.96.003	11,444,693 36,402,172 9,288,252 14,598,189 47,315 6,394,664 2,440,456 6,672,302 1,815,476	254 200 575	895,789	12,708,352	10,038,229	149,401,220	113,289	2,535,594	42,803,189	550,172,349
		85,046,351 85,046,351 86,046,351 2883,821 20,002,986 3,903,157 1,527,333 95,996,003 19,822,115 6,858,389 2,017,988 2,217,988 9,729,978	36,402,172 9,288,252 14,598,189 47,315 6,394,664 2,440,456 6,672,302 1,815,476	0.00,620,100,1	746,133	10,408,752	9,529,978	136,979,325	80,512	1,675,083	35,396,685	427,808,243
		55,046,335 55,046,335 283,021 20,002,986 3,903,157 1,527,333 95,096,003 95,096,003 95,096,003 96,858,389 2,017,988 2,207,988 9,729,6590 9,729,678	9,288,252 14,598,189 47,315 6,394,664 2,440,456 6,672,302 1,815,476	113,278,452	342,646	913,066	3,676,056	5,106,855	98,061	422.718	24,007,499	62,388,103
: 1		2,883,821 20,002,986 3,903,157 1,527,333 95,966,003 19,85,966,003 19,85,966,003 2,017,988 2,017,988 9,729,978	6.394,664 2,440,456 6.672,302 1,815,476	33,179,401	87,255	486,655	695,036	1,341,878	37,191	136,497	5,419,845	19,901,920
1		98,775,563 20,002,986 3,903,157 1,527,333 95,096,003 19,527,115 6,858,389 2,017,988 2,017,988 2,017,988 9,729,978	64 68	129 266	102.01	16.304	1,468,150	1 560 794	35,586	18,532	3,491,777	1,314,861
		20,002,986 3,903,157 1,527,333 95,096,033 119,822,115 6,858,389 6,	394 440 672 815		2		2			1	202,30	000.
0		20,002,986 3,903,157 1,527,333 95,096,003 19,822,115 6,858,389 6,8	440 672 815	79,983,589	86,234	880,587	384,392	3,409,447	8,660	83,750	1,766,751	14,418,191
0		72,180,936 3,903,157 1,527,333 95,096,003 19,822,115 6,858,389 2,017,986 2,256,590 9,729,978	6,672,302 1,815,476	15,427,109	29,740	260,146	138,938	597,163	2,461	7,944	648,045	3,710,624
0		72,180,936 3,903,157 1,527,333 95,096,003 95,096,003 6,853,115 6,853,115 2,017,988 2,017,988 9,729,978	6,672,302 1,815,476									
0		3.903,157 95,096,003 95,096,003 19,822,115 6,858,389 2,017,988 2,017,988 9,729,978	1,815,476	25,966,517	51,759	852,408	355,978	1,830,725	21,309	65,605	2,812,020	13,465,681
2		1,527,333 95,096,003 -19,822,115 6,858,389 2,017,988 -2,526,590 9,729,978	11,000	2,782,158	7,117	7.577	120,420	130,474	9,459	8,140	713,654	974,806
-		95,096,003 - 19,822,115 6,858,389 2,017,988 - 2,526,590 9,729,978	1,293,474	1,455,782	11,453	26,919	36.269	- 51,833	3,292	- 5,130	273,094	101,594
		6,858,389 2,017,988 -2,526,590 9,729,978	8,580,880	44.054.704	89,895	513,565	545,221	2,882,417	30,774	222,336	3,886,525	22.832,901
		2,017,988 -2,526,590 9,729,978	705 014	1 4 304 7 34	20,303	1.0,139	440,049	173,523	0,925	505.71	1,963,542	- 3,963,155
ur.		-2.526,590 9,729,978	381 224	962,749	6.501	24,420	24 743	64 193	- 200.2	2,000	206,720	1,460,175
	_	9,729,978	4 041 631	- 1 663 898	34 858	- 183 294	168.272	374 524	8 531	38 312	1 234 379	356,567
Estate or trust net income less loss			524,352	2,971,294	5,274	173,455	45,909	389.276	4.522	39 021	568.596	6 156 933
Farm net income less loss 2.620,861		- 12,005,483	2,191,394	- 10,568,085	16,601	- 65	45,972	- 328,463	3,415	- 5.755	363.479	- 1.103.115
nsation in AGI	_	6,355,539	3,488,960	4,932,749	42,492	68,077	339,456	306,090	-2,842	*4,918	967,798	1,043,705
	_	_	4,068,059	- 15,908,987	51,600	- 769,255	269,692	- 344,873	8,111	-2,778	1,299,470	-2,400,571
Total statutory adjustments 37,763,418	3,418	_	30,871,144	78,975,991	137,437	451,651	1,137,255	2,686,683	36,022	71,333	5,581,560	12,896,640
Payments to an IRA 15,205,84	3,846	38.211.5/4	11,526,833	30,243,867	62,541	107,398	816,239	1,360,974	33,182	60,738	3,767,051	6,438,597
Almony paid 555 804	2,822	3 023 021	334,131 386,555	2 110 716	4,936	20.435	22,254	131,042	503	5,185	93.978	569,263
alorino parried only a	8203	24 614 983	27 25 278	24 614 992	0/0	0/4.70	070,00	401.227	929	0	196,125	1,302,851
	_		28.052,278	317 327 044	311 191	2 405 788	2 898 983	20 355 RDB	58 033	503 743	B 522 530	EA 411 145
ense deduction		_	7,480,861	13.798.579	+	+	+	+	30,708	57 454	277	7 797 878
	_	_	28,012,713	100,894,764	307,500	740,558	2,890,597	6,397,301	58,033	168,128	8.279.180	19,883.866
	5,822	_	26,624,563	146,807,245	275.740	968,729	2,781,213	9,425,276	51,961	202,377	6,553,345	22,690,950
98	2,178		26,170,618	37,719,609	250,873	329,968	2,625,792	1,856,671	53,690	57,856	7,061,205	7,998,744
	9,558	_	158,698	953,229	+ 00	+ 6	+ :	+ :	!	1 !	51,685	296,300
Fyress itemized deductions		24,465,862	23,700,451	219,026,000	242,230	227,000	2,345,036	1,303,912	50,419	37,927	6,543,325	5,743,406
	_	_	. 6.434	11 922	14 021	10.005,032	2,030,303	13,434,94	26,033	0,000	722,936	1 596 690
duction for nonitemizers 25,	_	4,715,619	10,267,324	2,491,184	161,090	20,584	2.632.050	404,326	27.921	8.298	12.270.700	1.791.227
Taxable income . 96,124,046	_	1.820,740,833	45,859,847	1,235,672,444	821,915	10,489,056	9.280,161	110,212,051	102,380	1,917,437	40.059,743	462,449,845
	5,285	10,248,044	3,868,703	7,679,238	96,281	61,943	4,456,654	1,655,415	33,278	9,575	2,540,369	841,873
	,522	3,127,702	5,865,987	1,996,121	52,634	26,479	2,386,014	1,063,850	11,058	3,188	101,829	38,065
Residential phasma gradit	2,548	108.642	143,150	33,656	1 6	1 8	14,195	-4,622	0	6	305,203	70,364
-	354	214 180	2,414,313	164 623	10,024	1,120	371.007	42,640	0.52,7	2,926	3/4,518	71,349
	3,863	782,561	308.402	624.024	4.335	8.343	19.346	105.565	7.		121 773	44 617
Investment credit . 4,980,112	,112	6,968,070	3,941,291	5,976,094	14,709	36,843	132,946	150,493	2,817	2,250	888,349	066,008
come credit used to offset income tax before										_	,	
			789,357	77,795	1 3	1	1,896,729	300,975	-2.839	.801	I	1
Alternative minimum tax		321,917,289	42,222,661	232,335,939	728,167	2,290,236	6,552,255	13.834.269	88.017	300,482	33,171,030	73,156,363
80			312,030	3,005,628	3,062	39,112	17,108	127,740	021	202.020	94.768	617,644
	_		42,630,417	245,042,013	752.081	2,329,363	6,535,619	13,962,009	99,023	302,030	33,182,716	75,774,218
ls slo		374,657,500	45,056,498	265,956,823	771.614	2.273.234	9,610,092	20,316,941	93.070	368.255	38.448.715	85 742 247
			41,517,315	212,133,468	721,075	1,486,394	9,390,024	18,658,200	79,167	289,567	35,089,169	66,616,979
lts.	.640		6,851,429	44,928,094	70,144	610,318	364,201	1,370,885	19,764	63,209	4,489,102	17,433,627
Overpayment retunded 74,914,665	5997	68,933,993	33,306,899	44,610,499	531,325	296,235	9,036,330	7,866,204	70,484	70,169	31,969,627	16,090,886
		-	Z,003,20*	£3,140,003	303,340	233,173	040,002	1,506,150,1	1 000'Q7	667,05	7.950,897	8,279,022

*Esimate should be used with caution because of the small number of sample returns on which it is based. *P Data defector to evoid desCouste of information for specific (axpayers Defect data are included in the appropriate totals.

NOTE Detail may not add to totals because of rounding

Table 1.4—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income (All figures are estimates based on samples—money amounts are in thousands of dollars)

			Salaries	and wages	Interest	received	Dom	Domestic and foreign	dividends receiv	pe/	State income	tax refunds	Almony received	Bceived
Size of adjusted gross income	Number of	Adjusted gross income less			1		Total	2	Dividends in AG	s in AGI				
	5	deficit	returns	Amount	returns	Amount	Number of returns	Amount	Number of returns	Amount	returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
All returns, total	101,660,287	2,305,951,483	100,861,78	1,928,200,978	64,526,434	182,109,194	19,717,078	57,004,312	15,527,579	55,046,351	19,695,713	8,553,385	424,427	2,883,821
No adjusted gross income	1,034,803	· ·	427,926	7,429,708	679,613	3,528,582	242.643	811,358	185,773	790,206	110,439	114,899	952	10.073
\$1 under \$1,000 \$1,000 under \$2,000	3.317.491		2.738.278	1,691.046	1.208.979	248,800	100,020	85,471	90,002	79,325	16,444	9,021	3,002	.2,589
\$2,000 under \$3,000	3.453,996		2.904.112	7,379,994	1,402,210	1,189,212	210,879	179,749	160,556	166,273	21,473	9,470	-4,032	*27,736
\$3.000 under \$4,000 \$4,000 under \$5,000	3,322,718	11,628,151	2,776,178	9,726,708	1,467,652	1,368,774	268,401 325,389	231,321	216,423	212,499	51,255 39,476	12,029	.12,857	*18,737
\$5,000 under \$6,000	3.300.289			13,937,555	1,573,073	2,372,768	312,822	304,845	248,825	281,087	102,932	20,496	12,857	*32,720
\$6,000 under \$7,000 \$7,000 under \$8,000	3.270.679			16,609,887	1,583,321	3,159,521	358,711	363,395	282,256	334,152	107,516	32,252	.20,036	*86,125
\$8,000 under \$9,000	3,462,629			22,235,795	1,690.415	3,733,391	326.523	372,021	260,864	344,120	157,542	30,830	7,341	-27,157
\$9,000 under \$10,000	3,256,219			24,326,228	1,619,414	3,722,183	309.730	393,580	251.828	364,532	149,006	33,788	19,873	*78,879
\$10,000 under \$11,000 \$11,000 under \$12,000	2.864,753			25,369,060	1,341,767	3,465,689	365,459	541,526 492,818	287,432	513,047	136,096	31,079	13,018	50,755
\$12,000 under \$13,000 \$13,000 under \$14,000	2,718,168			27,486,762	1,451,207	3.249.700	355,615	530,720	292,136	496,509	175,422	37,426	2.839	7.381
\$14,000 under \$15,000	2,680,264			32,280,835	1,414,349	3,154,360	334,514	502.163	255.978	454,342	261,790	71,995	29,235	143,894
\$15,000 under \$15,000	2,561,351		2,141,395	31,115,068	1,538,719	3,950,575	390,132	802,551	321,198	765,926	280.670	669'69	15,696	*38,510
\$17,000 under \$17,000 \$17,000 under \$18,000	2,334,042		2,009,363	33,142,925	1,384,651	3,568,195	358,067	725.206	275,930	688.765	323,559	86,722	16,581	58 108
\$18,000 under \$19,000 \$19,000 under \$20,000	2,198,938	40,653,596	1,926,910	34,020,552	1,342,490	3,290,049	354,738	539,422	280,011	503,384	320,498	73,464	14,556	111 456
\$20,000 under \$25,000	8,976,271		7,958,284	170,059,396	6,116,542	15,483,054	1,588,302	2.918.123	1.230.156	2.768.221	1.984.248	594.044	56 905	368 674
\$25,000 under \$30,000	7,457,947		6,935,195	183,613,429	5,674,900	10,246,258	1,497,672	2,274,642	1,120,679	2,148,440	2,410,701	704,046	39,984	270,618
\$30,000 under \$40,000 \$40,000 under \$50,000	6,701,544	297,914,321	10,849,528 6,246,598	361,610.873	9,559,901 6,062,410	16,582,291	2,323,421	5,312,027	1,747,861	5.016.612	3.318.974	1,585,156	50,632	688,936 84,918
\$50,000 under \$75,000	5,628.639		5,119,110	287,327,872	5,287,849	22,980,895	2,779,480	7.671,493	2,198,661	7,341,146	2,680,330	1,535,752	14,937	185,041
\$75,000 under \$100,000 \$100,000 under \$200,000	1,263,409	107,424,625	1,092,502	80,108,546	1,222,817	9,691,776	821,189	7 295 067	707,478	4,274,146	565,501	513,199	4,543	112,801
\$200,000 under \$500,000	238,088	68,986,276	188,954	36,426,153	234,366	7,295,353	199,344	6,899,315	188,925	6,868,465	100,951	351,842	468	24.152
\$500,000 under \$1,000,000 \$1,000,000 or more	41,107	27,541,427	30,924	11,025,375	40,754	3,220,258	37,207	3,962,892	36,085	3 960 218	19,033	139,127	75	3,327
Taxable returns, total	82,846,420	2,259,015,527	72,354,576	1,853,865,448	56,641,531	167,656,765		54,325,042	14,270,179	52,506,163	18,785,777	8,110,922	380,604	2,646,567
No adjusted gross income	10,928	-892,908	5.039	353,684	7,656	316,595	4.357	83,928	4,059	83,439	1,652	7,349	.46	.4,600
\$1 under \$1,000 \$1 000 under \$2 000	183 292	280 520	17 126	18 280	161 018	*778	.31	16	.31	113	: :		1	1
\$2,000 under \$3,000	193,747		37.602	80,515	176,712	310,564	68,830	46,403	54,008	44,728	.67	.64	.2,839	.2,981
\$3,000 under \$4,000 \$4,000 under \$5,000	1,294,631	4,789,602	1,124,474	3,953,973 8,006,274	607,790	543,442	109,649	78,876	92,615	72,659	.1 203	.1 860	2,839	10,220
\$5,000 under \$6,000	2,181,195	_	1,777,625	320	1,081,777	1,552,558	206,580	254,484	170,012	239,009	34,232	5,667	.7.179	.21,793
\$6,000 under \$7,000 \$7,000 under \$8,000	2,160,975		1,735,476	10,883,570	1,160,101	2,094,496	265,509	269,436	209,567	251,179	56,296	7,767	12.857	31,127
\$8,000 under \$9,000	2,692,796	22,911,862	2,095,819	17,099,822	1,394,922		263,961	283,510	208,194	261,018	91,709	15,543	24,375	100,642
\$10,000 under \$11,000	2.722.412		2 231 171	22 287 951	1.394.627	3 150 547	326.449	495,169	258.151	301,370	105,545	18 212	41.518	760 67.
\$11,000 under \$12,000	2.676,358		2,197,941	23,860,515	1,337,967	3,226,290	340,362	475,140	266,325	444,427	162,749	32,441	12,857	.37,246
\$13,000 under \$14,000	2,593,659	35,015,485	2,170,287	28,444,969	1,360,794	3,281,202	335,781	443,190	275,588	475,608	158,452	29.763	2,839	.7,381
\$14,000 under \$15,000	2,580,391		2,224,953	30,921,106	1,355,474	2,958,404	316,273	492,165	249,804	462,314	237,360	23,697	29,235	143,894
\$15,000 under \$15,000 \$16,000 under \$17,000	2,264,914		1,963,540	30,445,460	1,486,350	3,713,954	374,335	777,159	308,241	742,055	275,390	67,902	12,857	*38,499
\$17,000 under \$18,000 \$18,000 under \$19,000	2,286,314	40,016,558 39,771,446	1,974,334	32,417,027	1,391,269	3,373,263	342,279	644,382	264,144	609,585	307,659	74,323	11,519	.58,108
\$19,000 under \$20,000	2,115,018			33,722,538	1,488,642	3,782,843	379,976	815,183	302,689	780,618	334,660	98,594	11,356	.61,402
\$20,000 under \$25,000 \$25,000 under \$30,000	8,826,109	197,514,567	7,850,059	167,476,365	5,999,202	14,911,782	1,535,040	2,724,013	1,188,930	2,580,091	1,931,330	558,544	54,568	331,449
\$30,000 under \$40,000	11,544,233			359,619,471	9,477,469	20,567,516	3,093,898	5,136,584	2,348,979	4,844,750	4,666,396	1,561,389	7/0,021	**
\$50,000 under \$75,000	5,615,517		6,232,477 5,108,853	267,070,357 286,488,070	6,038,510 5,274,881	16,425,921 22,816,636	2,314,559	3,882,753	1,740,831	3,645,411	3,309,196	1,340,960	::	::
\$75,000 under \$100,000	1,260,060	107,135,385	1,090,571	79,956,997	1,219,470	9,591,984	818,984	4,350,063	705,878	4,237,994	564,520	510,471	: :	: :
\$200,000 under \$500,000	237,592			36,350,761	233,899	7,231,747	198,978	6,867,304	188,578	6.836.507	100,837	350.883	: :	::
\$500,000 under \$1,000,000 \$1,000,000 or more	41,037	27,491,537 39,976,978	30,880	11,015,599 8 970 636	40,688	3,204,187	37,148	2,581,375	36,030	2,574,969	19,022	138,998	75	3,327
Nontaxable returns, total	18,813,867	46,935,956		74,335,530	7,884,903	14,452,428	1,644,962	2,679,269	1,257,400	2,540,188	909,936	442,463	43,823	237.253
Footnote(s) at end of table														

Table 1.4—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

		Business or	r profession						Sales of capital	apital assets				
	Net	Net income	Nev	ssol	Capital gain distributions reported on Form 1040	stributions orm 1040			Sales	Sales of capital assets reported on Schedule	sported on Scheo	Jule D		
Size of adjusted gross income									Ret	Returns with short-term	n capital gain or	loss		
•	Number of	Amount	Number of	Amount	Number of	Amount	Current-year sh	short-term gain	Post-1969 short-term loss carryover	ort-term capital srryover	Net short-term efter cerryow	term gain rryover	Net short efter c	el short-term loss efter carryover
	2						Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(11)	(18)	(61)	(20)	(21)	(22)	(23)	(24)	(SS)	(56)	(27)	(28)
All returns, total	8,640,701	98,775,563	3,259,640	20,002,986	1,533,622	583,779	3,251,971	-996,331 -802 594	613,253	1639 844	1,694,777	6,090,870	1,879,908 68.501	18,063,091 2.925.309
\$1 under \$1,000	123,228	89,346	33,754	216,608	11,378	.839	11,627	.208,811	1,501	.10,066	.5,683	.5,208	.7,445	*224,084
\$1,000 under \$2,000	153,872	246,007	37,679	231,432	14,643	1,900	20,949	.26.173	18.761	110.195	11,871	1,653	9.078	13,292
\$3,000 under \$4,000	197,646	580,715	41,094	118,022	19.087	-4,538	30,135	7,019	5,475	.50,533	22,098	16,778	8,484	.60,292
\$5,000 under \$5,000	259.154	997.893	37.344	149.590	25.569	3,885	25.840	6,358	0.870	.78.042	19,755	13,991	11,763	.85,675
\$6,000 under \$7,000	237,102	1,052,016	58,794	289,600	34,231	6,847	24,773	-46,899	.6,878	.92,360	16,307	27,354	15,336	151,975
\$8,000 under \$9,000	216,696	1,118,171	44,111	213,364	41,815	24,082	26.549	.32,394	13,989	*312,342	10,020	.33 193	22,208	385,056
\$10,000 under \$11,000	182,341	1,084,451	56,723	138,753	38,408	7,049	26,019	-8,682	.2,540	. 20.230	-14,404	13,137	12,808	42,048
\$11,000 under \$12,000 \$12,000 under \$13,000	195,332	1,168,613	53,705	157,796	30,039	5,282 8,363	26,772	-23,919	.1,192	.12,721	17,540	10,586	14,042	34,789 96,975
\$13,000 under \$14,000 \$14,000 under \$15,000	165,990	1,030,543	66,145	243,646	27.214	3,439	34,789	9,855	.5.235	.57,175	*13,545 26,361	*18,692 22,183	25.276	66,013 325,782
\$15,000 under \$16,000	193,203	1,313,005	58,161	192,997	24.781	8.051	34,928	5,275	14,283	.23.148	19,923	10,427	21,573	38,850
\$15,000 under \$17,000 \$17,000 under \$18,000	204,027	1,352,442	, 3,457	318,981	29,003	8,112	51,115	57,235	.10,060	118,350	28,547	65,763	27,583	126,879
\$18,000 under \$19,000 \$19,000 under \$20,000	175,002	1,476,758	60,847	172,333	57,854	16,703	54,795 62,371	-4,843 47,003	14.269	.76,179	32,431 38,119	25,064 66,580	28,913 32,503	106,086 130,303
\$20,000 under \$25,000	859,379	7,386,701	278,047	1,134,850	121,748	22,583	222,120	-74,213	36,686	627,565	102,472	172,528	142,005	874,307
\$30,000 under \$40,000	1,165,317	11,549,728	490,472	1,559,764	261,822	36,673	486,759	197,021	73,434	1,138,415	272,074	322,531	261,524	1,657,967
\$40,000 under \$50,000 \$50,000 under \$75,000	724,369	10,051,460 15,852,075	305,926 271,564	1,147,989	1/4,365	130,446	352,226 616,744	-641,758	67,667 94,643	1,203,389	321,524	761,552	342,796	2,146,344
\$75,000 under \$100,000 \$100,000 under \$200,000	228,891	8,816,293	76,189	567,589	51,032	43,088	235,001	.127,918	53,691 53,200	1,004,670	113,108	397,980 784,498	138,470	1,530,568
\$200,000 under \$500,000	41,836	3,620,373	20,340	583,845	3,243	19,206	94,842	337,002	15,574	546,844	46,958	397,045	53,569	899,965 288,218
\$1,000,000 or more	3,341	1,459,465	2,551	533,912	75	3,193	10,727	929,879	1,671	188,961	6,149	1,178,397	4,984	437,479
Taxable returns, total	6,887,191	88,296,563 88,161	2,420,071	10,445,281 260,262	1,412,338	550,983	3.207	3 06,444	493,236 275	1,682,037	1,573,609	5,405,048	1,640,713	12,781,012
\$1 under \$1,000	9.	1,003	4.	.838	••23	23	۲۰	.4,813	1	1	:	:	:	: !
\$1,000 under \$2,000 \$2,000 under \$3,000	1,502	.3,364	• 48	7,718	2.839	.1,397	5,771	.1,130	*2,839	1,110	2,907	1,306	2,864	.2,223
\$3,000 under \$4,000 \$4,000 under \$5,000	44,722 86,734	132,767	*7,511 14,752	30,792	5,678	.324	17,049	.11,799	۱ ۴	-242	.17,034	.11,799	1,500	.241
\$5,000 under \$6,000	91,996	295,431	16,515	18,887	*18,535	.3,397	17,198	*4.525	1 2	1 8	15,696	10,648	1,502	.6,123
\$7,000 under \$8,000	91,994	416,640	21,005	55,021	.5,678	38	7,741	3,516	447	3,418	7,294	2,376	. 447	2,277
\$9,000 under \$10,000	116,916	701,698	28,035	90,572 122,480	066'-0	174,07	19,182	16,214	*4,340	*14,158	8,716	.32,635	11,967	.30,579
\$10,000 under \$11,000	139,909	784,767	43,523	105,928	35,569	6,875	23,085	-5,979	1,192	.4,390	17,534	13,137	.9,873	23,506
\$12,000 under \$13,000	172,227	1,034,744	55,792	127,280	29,744	8,363	20,517	66,916	1,192	12,721	19,801	.4,109	20,716	. 83,746 35,959
\$14,000 under \$15,000	173,306	1,307,650	45,275	137,442	29,127	3,438	37,857	13,159	.4,340	. 269,929	25,691	20,570	15,005	•303,659
\$15,000 under \$16,000 \$16,000 under \$17,000	167,391	1,074,624	54,878	169,204	21,942	5.088	32,497	-1,766	13,045	.119,133	18,707	.31,662	20,313 25,410	29,233 215,000
\$17,000 under \$18,000 \$18,000 under \$19,000	159,422	1,415,271	51.426	233,405	27,810	7,293	49,874	56,236	.7,408	103,298	27,353	64,839 22,770	24,907 27,624	111,901 84,192
\$19,000 under \$20,000	177,369	1,382,995	70,076	242,662	166,791	58,774	54,260	39,620	*8,251	.82,886	34,743	66,193	26,575	109,460
\$20,000 under \$25,000 \$25,000 under \$30,000	818,559 715,266	6,785,165 5,889,043	256,556	902,565 759,796	114,933	20,354	205,637	-81,318 -333,665	31,765	323,538 501,067	96,347 94,016	139,568	167,528	946,874
\$30,000 under \$40,000	708,010	10,901,961	476,575 301,616	1,444,691	259,375	36,637	470,348 346,561	-157,477 -636,711	69,00 6 65,899	1,103,444	267,040 201,342	313,438 273,488	248,591 188,984	1,574,359
\$50,000 under \$75,000	720,532	15,682,232	270,216	1,172,141	184,947	130,441	614,589	-163,619	93.739	1,151,282	321,246	758.825	340,827	2,073,726
\$100,000 under \$200,000	187,470	9,743,652	69,756	952,805 883,521	23,607	43,863	239,453	223,315	52,886	1,291,176	122,842	778,956	140,976	1,846,819
\$200,000 under \$500,000 \$500,000 under \$1,000,000	10,262	3,610,707	20,243	282,250	3536	19,106	20.184	233,510	2,775	125,585	13,076	389,300	7,951	281,376
S1,000,000 or more	3,332	1,455,662	2,542	532,382	121 284	3,193	301.050	915,312	120.017	3.293.483	6,128 121,168	685,822	235,195	5.282,079
Ecotnote(s) at end of table.														+ 117

Fcotnote(s) at end of table.

Table 1.4—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

							SHIPS OF CADVIBLESSES-	ssets—continued						
				ļ		Sales of capi	tal assets reporte	Sales of capital assets reported on Schedule D-Continued	Continued					
Strain adjusted processing			Rei	Returns with long-term capital gain or loss	n capital gain or f	080				Net fong-term	capital gain in ex	Net long-term capital gain in excess of net short-term capital loss	erm capital loss	
	Current-year less	Current-yaar long-term gain less toss	Post-1969 capital los	Post-1969 long-term capital loss carryover	Net long-term gain after cerryover	erm gain rryover	Net long after or	Net fong-term foss after carryover	F	Tota!	Exclude	Excluded portion	Amount inc	Amount included in AGI
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(53)	(30)	(31)	(35)	(33)	(34)	(32)	(36)	(37)	(38)	(38)	(40)	(41)	(42)
All returns, total	10,096,910	161,313,232	547,395	9,893,038	8,208,385	168,725,409	2,070,996	17,305,214	7,967,000	164,946,068	7,967,000	98,970,684	7,949,435	65,975,384
No adjusted gross income	283,291	10,588,080	27,043	1,205,845	247,989	11,314,764	40,732	1,932,529	235,094	10,495,659	235,094	6,297,483	235,091	4,198,176
\$1 under \$1,000 \$1,000 under \$2,000	73,353	99,469	2.840	26,593	51,108	174.766	24,705	71,640	34,269	173,762	34,269	53.161	34,269	35,420 69,493
\$2,000 under \$3,000 \$3,000 under \$4,000	103,065	276,560	.3,689	.364,164	91,912	339.807	24,058	427,410 125,595	79,425	319,499	79,425	133 988	79,425	127,775
\$4,000 under \$5,000	119,386	408.073	1.948	*9,511	98,926	450.253	20,961	51,690	99,773	450,094	99,773	270,100	99.773	179,994
\$5,000 under \$6,000 \$6,000 under \$7,000	148,736	356,125	.2,839	*85.857	121,340	397,794	35.618	395.017	115,110	397,088	115,110	238.296	115,110	158,791
\$7,000 under \$8,000	172,185	109.146	3.287	2.688	141,992	473,822	33,033	367,364	140,799	473,782	140,799	284,313	140,799	189,468
\$8,000 under \$9,000 \$9,000 under \$10,000	126,266	325,452	13.986	158.827	108,393	397,823	23,998	104,147	103,605	457,930 394,612	108,452	236,805	108,452	183,129
\$10,000 under \$11,000	143.824	476,143	10,709	*225,351	122,883	493,424	24.624	242,632	121,296	492,346	121,296	295,459	121,296	196,887
\$12,000 under \$13,000	140.876	409,266	.7,023	12,127	123,527	463,538	21,380	66,398	120,834	379,420 461 583	120,834	277,006	120,834	151.735
\$13,000 under \$14,000 \$14,000 under \$15,000	143,047	458,951	.5.832	.47,440	112,565	501,479	31,984	89.969	109,724	498.672	109,724	378 804	108,223	199,429
\$15,000 under \$16,000	193.074	628,218	.9,773	.112,360	165,840	692,113	30,234	176,255	164,624	680,544	164,624	408,389	164,624	272,154
\$16,000 under \$17,000	192,614	668,349	14,399	148,924	161,909	720,257	36,239	200,833	136,108	700.828	138 958	420,555	156,108	280.273
\$18,000 under \$19,000	150,302	824,873	12,200	.392,740	129,859	886,650	29,266	454,517	127,019	881,735	127,019	529,097	127,019	352,638
\$20,000 under \$20,000	831,882	3/8/24	19,829	150,610	136,988	3.691.514	186 730	1 082 034	127,064	3 576 244	127,064	388,604	127,064	258,986
\$25,000 under \$30,000	743,899	2,887,810	23,182	426,368	588,006	3,347,812	167,220	886,369	572,806	3,199,989	572,806	1.920,214	572,806	1,279,775
\$30,000 under \$40,000	1,380,548	7,157,621	65,182	827.067	1,111,758	8.154.007	295,626	1,823,453	1,087,282	7,947,918	1,087,282	4,739,161	1,082,917	3,178,756
\$50,000 under \$75,000	1,564,937	15,951,600	84,272	931,549	1,268,539	16.661.574	324,661	1,641,524	1,228,510	16,201,746	1,228,510	9,721,525	1,225,314	6,480 220
\$75,000 under \$100,000	588,598	9,940,515	40,461	558,477	488,039	10,406,500	111,772	1,024,462	467,332	10,041,577	467,332	6,025,126	466 453	4,016 451
\$200,000 under \$500,000	186,765	24,194,182	17,489	465,845	163,755	24.244.645.	25,035	516,308	159.278	22,363,640	159,278	14,318,833	159,158	9.545,786
\$500,000 under \$1,000,000	36,526	14,350,377	2 439	96,626	33,993	14.381.532	2,801	127,781	33,190	14,220,798	33,190	8,532,494	33,179	5,688,304
Taxable returns, total	8,901,348	150,889,840	460,818	7,020,985	7,226,467	156,917,611	1,834,646	13,048,756	7,031,387	154,074,558	7,031,387	92,447,442	7.015,326	61,627,116
	7.865	3,491,432	94	24.742	7.756	3,476,043	110	9,374	7,678	3,366,443	7,678	2,019,869	7,678	1,346,574
\$1 under \$1,000	7.	*2,633	1	I	9.	*2.655	• 60		9.	*2,644	9.	1,586	9.	
\$1,000 trider \$2,000 \$2,000 under \$3,000	31,923	165,136	1-1	1 1	31,923	38,340 165,136	2,839	3.90	31,923	165,136	31,923	99,095	31,923	15,243
\$3,000 under \$4,000 \$4,000 under \$5,000	42,851	140,945	9. 1	*187	35,672	74,752	.7,179	.20.065	35,672	74,511	35,672	44,720	35,672	29,750
\$5,000 under \$6,000	81,290	261,311	1 :	1	68,433	268,613	12,857	.7.302	68,433	268,546	68,433	161,156	68,433	107,389
\$5,000 under \$7,000	108,457	134,353	.3.287	130,677	53,306	222,383	27,499	354,802	83,798	222,383	53,306 83,798	133,450	53,306	88,932 87,079
\$8,000 under \$9,000 \$9,000 under \$10,000	102,027	270,000	.4.340	*65,544	83,491	291.647	18,536	.30.884	83,491	287,423	83,491	172,486	83.491	114,937
\$10,000 under \$11,000	115,091	335,778	*4.340	174,507	98.041	354,137	18,550	192,867	98,041	353,813	98,041	212,330	98.041	141.483
\$12,000 under \$13,000	124,787	351,397	6,870	12,062	107,591	405,712	.21,227	92,529	106,090	404,688	106,090	242.863	106,090	126,339
\$13,000 under \$14,000 \$14,000 under \$15,000	118,668	345,140	13,010	153,680	90,569	374,626	29.600	76,824	87,730	573,894	87,730	223,304	87,730	148,813
\$15,000 under \$16,000	177,358	581,351	*8.558	111,971	152,072	622,343	28,286	152,963	152.071	617,207	152,071	370,381	152,071	246,825
\$10,000 under \$17,000 \$17,000 under \$18,000	165,961	372,833	11,399	24,811	136,538	510.230	34,956	193,106	130,890	494,077	130,890	296,497	130,890	197,580
\$18,000 under \$19,000 \$19,000 under \$20,000	139.218	699,939	10,915	101,486	120.594	763.886	27,356	210 849	118.530	760,711	117,755	372,350	117,755	304,232
\$20,000 under \$25,000	776,074	2.739.930	33,032	415,745	608.870	3,307,840	177,130	983,656	587.824	3,219,040	587,824	1,931,632	586,631	1,287,408
\$25,000 under \$30,000 \$30,000 under \$40,000	729,087	2,702,082	22.726	153,016	1 087 116	7 931 817	164,589	1 632 440	560,619	3,073,220	560,619	1,844,145	560,619	1,229,074
\$40,000 under \$50,000 \$50,000 under \$75,000	1,124,742	6,025,383	44.871	1,153,689	911,780	7,444,081	226,991	2,572,387	889,464	7,329,355	889,464	4,397,956	886,834	2,931,398
\$75,000 under \$100,000	585.923	9.891.691	40.376	556 693	486.001	10.328.955	111.088	993,009	465 959	9 996 771	465 959	5 998 242	465,080	3 998 529
\$100,000 under \$200,000	554,156	22.649,552	44.653	1,033,473	468,803	23,049,128	93.877	1,433,049	449,766	22,505,259	449.766	13,503,328	448,942	9,001,931
\$500,000 under \$1,000,000	36,467	14,334,137	2.429	94.254	33,953	14,365,023	2,782	125,140	33,154	14,207,037	33,154	8,524,237	33,143	5.682,800
\$1.000,000 or more	15,948	36,332,401	1,376	189.132	14.784	36,285,918	1,247	142,649	14,437	35,974,937	14,437	21,584,968	14.433	14,389,969
Evolution is seed at taking		3001032101	1000	200171017	016,106	1,2,1,00111	0000000	4,630,430	210,556	016,170,01	010,656	0,563,646	804,108	4,340,200

Footnote(s) at end of table

Table 1.4—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

		Sales of capitel assets—Cont	sets—Continued		Seles	Seles of property other than capital assets	r than capital as	ssets			Pensions a	Pensions and annuities		
Size of adjusted gross income	Net ca	Net capital gain	Net capital loss	ital loss	Net gain	gain	Net	Net foss	1	Total	In adjusted gross income	Iross income	Fully included in AG	ded in AG!
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(20)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	8,458,186	71,599,542	2,667,409	3,905,541	1,005,078	5,019,477	612,504	3,492,144	13,952,919	116,588,471	13,133,295	95,096,003	12,097,018	88,196,179
No adjusted gross income	248,269	4,662,712	6,355	10,463	85,644	855,049	89.589	1,738.633	71,197	532,429	61,779	383,915	58,783	352,604
\$1 under \$1,000 \$1,000 under \$2,000	37,110 52,825	70,927	.5.678	.2,178	.3.438	.2.360	.2,153	16,096	43,066 75,159	262,788	40,226 68,855	58,846 101,865	58,836	56,989 94,269
\$2,000 under \$3,000 \$3,000 under \$4,000	83,765 94,751	154,204	36.061	59,964 29,020	6,163	19,390	*7,921	*18,171 *60,421	109,315 176,601	362,797 502,871	99,912 166,418	210,251 349,655	94,233	200,302 327,430
\$4,000 under \$5,000 .	108,290	185,479	19,015	28,590	22,677	58,191	*3,894	.18,835	297,306	1,173,307	286,239	780,687	271,491	743,392
\$5,000 under \$5,000 . \$6,000 under \$7,000 .	119,450	1/2,/82	39,641	54,031	37,032	43,575	3,012	19,934	332,401	1,587,855	321,045	970,258	313,866	941,533
\$7,000 under \$8,000 .	152,317	216,822	34,672	30,707	30,491	35,797	5,414	-27,847	510.229	2,297,809	496.821	1,976,144	458,387	1,860,482
\$9,000 under \$10,000	103,605	187,613	36,214	54,538	25,289	25,722	*8,924	14.021	532,906 464,749	2,575,625	459,067	2,334,930	446,518	2,236,302
\$10,000 under \$11,000	125,636	210,024	30.771	45,506	12,303	18,487	.5,536	*4.827	450,369	2,692,287	440,351	2,347,087	413,137	2,185,335
\$11,000 under \$12,000 \$12,000 under \$13,000	122,026	194,601	30,758	56,809	3,026	65,110	5./14	31,622	383,890	2,561,396	366,246	2,243,065	353,389	2,176,811
\$13,000 under \$14,000 \$14,000 under \$15,000	118,924	218,025	40,155	39,344	*3,125	12,237	.11451	*5,492	409,467	2,861,460	405,127	2,683,757	393,770	2,576,666
\$15,000 under \$16,000	168,656	282,540	37,851	54.328	*3,276	.14,046	10,125	4,605	446,983	3,209,404	432,788	2,902,724	405,651	2.757,592
\$16,000 under \$17,000	160,449	300,137	44,636	82,352	14,614	19,239	.9,060	15,569	346,362	2,538,197	329,953	2,283,161	317,527	2,206,338
\$18,000 under \$19,000	143,984	374,935	41,967	87,623	12,233	27,292	11,148	27,416	290,355	2,203,186	282,948	2,019,190	265,522	1,953,996
\$20 000 noder \$25 000	668 941	1 594 334	252 430	359 391	89.03	239 158	35 766	36,925	1.381.613	12 477 578	309,458	10 990 282	1 225 417	10.351.429
\$25,000 under \$30,000	609.288	1,440,296	249,605	330,628	75,645	320,617	47,356	108,731	984,463	8,522,321	922,294	7,318,021	833,300	6.877,037
\$30,000 under \$40,000 \$40,000 under \$50,000	1,177,977	3,483,504	405,943 306,033	584,703	126,014	374,337	60,299	174,099	1,813.296	16,679,136	1,671,143	13,927,312	1,522,475	12,692,197 8,524,138
\$50,000 under \$75,000	1,301,460	7,195,403	447,467	625,045	122,319	787,210	64.081	220,883	1,178,919	15,007,107	1,037,394	10,948,231	890,525	9,584,773
\$75,000 under \$100,000 \$100,000 under \$200,000	483,868	9.744.779	157,703	275,069	52,848	305,007	28,783	146,164	286,135	4,895,868	246,014	3,442,407	212,627	3,082,473
\$200,000 under \$500,000	163,577	10,161,556	32,309	72,153	18,240	263,614	22,852	138,540	43,367	1,680,117	36.673	761,335	32,751	718,010
\$500,000 under \$1,000,000 \$1,000,000 or more	33,772 14,696	6,071,304	3,657	3,986	3,726	127,523	7,942	48,918 69,506	10,237	386,855	9,116	175,975	4,211	156,781 119,464
Taxable returns, total	7,469,753	66,632,580	2,474,899	3,587,483	725,564	3,645,411	434,987	1,413,117	12,433,849	109,273,068	11,702,173	89,743,583	10,766,908	83,206,021
No adjusted gross income	7,685	1,426,281	98.	66.	3,134	100,631	909	32,882	693	19.623	643	13,891	621	13,319
\$1,000 under \$2,000	11,451	16,549	-2,839	.2,078	*45	.41	.24	.530	.2,839	.71,733	ł I		1 1	1 1
\$2,000 under \$3,000 \$3,000 under \$4,000	31,923	68,234	.2,839	1,110	15	1.00	.55	.14	18,517	*39,578	2,517	*38,321	. 19.678	.31,641
\$4,000 under \$5,000	39,929	68,183	7,341	10,402	1,501	*3.055	٠.	.46	117,600	674,978	113,567	315,106	105.050	284.683
\$5,000 under \$6,000 \$6,000 under \$7,000	72,773	118,038	14,358	· 8,151	.3,761	*8,501	1.500	135	167,753	580.293 725.218	162,075	494,807	154.896	476,292
\$7,000 under \$8,000	88,138	89,455	27,498	21,574	15,461	5,515	2	1	322,560	1,335,068	316,330	1,258,681	293.618	1,192,768
\$9,000 under \$9,000 \$9,000 under \$10,000	86,330 76,007	114,982	23,557	22,558	11,616	16,623	.3,391	33,456	431,801	1,991,521 2,169,364	424,622	1.876,756	398,346	1,806,710 2,045,736
\$10,000 under \$11,000	102,381	154,619	24.390	38,570	7,034	15,246	.4.340	.13 190	400.975	2,333,083	398,136	2,120,024	372,423	1,960,589
\$12,000 under \$13,000	107.282	162,927	29,250	52,285	11,685	.18,057	10,074	*28.497	364,909	2,290,741	350,104	2,109,692	719.618	**4 599,923
\$13,000 under \$14,000 \$14,000 under \$15,000	95,592	166,943	38,214	39,344	1,535	. 27,729	9,811	16,488	364,951	2,834,766	393,727	2,657,072	333,126	2,309,672
\$15,000 under \$16,000	156,103	253,433	36,658	51,236	1,590	.9,704	069.9	3,414	434,126	3,141,119	419,931	2,834,440	392,794	2,689,307
\$17,000 under \$18,000	135,853	218.890	39,497	59.229	929'6.	.32,893	.5.025	.8,442	390,578	2.963.837	379,934	2.805,783	345,314	2,643,422
\$18,000 under \$19,000 \$19,000 under \$20,000	134,720 133,098	326,346	40,773	84,041	12,067	.27,029 18,710	10,096	12,184	280,198 320,828	2,106,638	303,987	1,924,461 2,308,801	542.293	. 1,062,859
\$20,000 under \$25,000 \$25,000 under \$30,000	618,164 594 689	1,421,051	243,062	337,306	69,277	157,083	30,429	38,885	1,366,240	12,368,742	1,307,862	10,895,042	2.043,620	17,130,061
\$30,000 under \$40,000	1,152,162	3,400,410	396,613	564,831	112,786	430.988	57,820	169,196	1,790,016	16,385,439	1,653,448	13,748,004	1,505,974	12,540,922
\$40,000 under \$50,000 \$50,000 under \$75,000	955,074 1,295,170	3,173,519	302,998 445,119	400,001 622,073	81,377	346,333	58,755	130,743	1,158,800	11,271,569	1,044,670	9,245,966	920,424	8,468,311 **14,853,789
\$75,000 under \$100,000	482,322	4,331,808	156,836	272,888	50,598	300,908	28,772	146,133	285,671	4,893,815	245,550	3.441,215	: :	: :
\$200,000 under \$500,000	163,334	10,140,065	32,244	72,006	52,223 18,167	260,633	32,408 22,793	137,726	43,317	1,676,899	36,631	758,710	**36,925	872,140
\$1,000,000 under \$1,000,000 \$1,000,000 or more	33,731	15,535,331	3.644	3,974	3,710	126,471	2.553	48,548 68,535	3,071	386,554	2,494	125,647	2,130	119,146
Nontaxable returns, total	988,433	4,966,962	192,510	318,058	279,514	1,374,067	177,517	2,079,027	1,519,070	7,315,403	1,431,122	5,352,420	1,330,110	4,990,159
Footnote(s) at end of table														

Table 1.4—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

Persons and ann		Pensions and ann	s and annuities—Continued	utinued			Rent	ū			Royalty	<u>\</u>	
Size of adjusted gross income	Ы	Partially included in AGI	GI	Not included in AG	od in AGI	Net in	income	Net	Net loss	Net	income	Net	loss
	Number of returns	Amount	Amounl included in AGI	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of relurns	Amount
	(57)	(58)	(65)	(09)	(61)	(62)	(63)	(64)	(99)	(99)	(67)	(68)	(69)
All returns, total	1,600,425	14,234,860	6,899,824	1,600,425	7,335,036	3,541,964	16,340,908	5,390,750	36,163,023	960,701	7,243,748	77,189	385,360
No adjusted gross income	3,960	53,660	31,311	3,960	22,349	130,112	586,376	185.072	4,133,117	31,259	296.287	3 619	68,645
\$1 under \$1,000	690'6.	63,362	1,857	690'6.	*61,505	18,593	*35,644	28.187	79,909	6,523	3,813	. 020	9.886
\$1,000 under \$2,000 \$2,000 under \$3,000	629'5.	11,289	9,949	5,679	1.340	35,731	60,843	47,540	248,002	8.878	.23.968	-2,839	.20.764
\$3,000 under \$4,000 \$4,000 under \$5,000	15,857	108,331	.22,225	.15,857	*86,106	49.602	102,517	81,298	325,339	15,865	.23,366	1 1	ļ j
\$5,000 under \$6,000	*12.857	.59,389	.28.725	12,857	30,665	77,799	144,871	81,489	277,482	12.071	.2.147	1	I
\$6,000 under \$7,000	31,554	254,188	109,853	31,554	144,334	61,591	111,875	77,312	252,221	17,961	.30,480	.920	*316
\$7,000 under \$8,000 \$8,000 under \$9,000	52,629	265,624	115,662	52,629	149.962	93 624	165,321	79.455	364 247	17.730	36.131	-2 182	.2810
\$9,000 under \$10,000	29,437	241,561	97,741	29,437	143.820	66.929	180,322	65,044	361.221	22,729	61,752	3	2
\$10,000 under \$11,000	42,910	327.985	161,752	42,910	166,234	81,144	181,732	60,509	225.616	*11,459	14,632	I	ŧ
\$11,000 under \$12,000 \$12,000 under \$13,000	27.052	327,017	66.254	27.052	145,897	83,092	253.760	97.253	383.894	19,726	38,811		H
\$13,000 under \$14,000	28,245	194,486	107,090	28.245	87.396	95.578	252,007	82.658	326,039	20,411	102 666	13	1:
914,000 under 915,000	977.04	101,323	146 123	000000	10,26	909.00	155,31	104 171	047.240	20.730	24,003	134	. 26.1
\$15,000 under \$17,000	30,960	154.204	76,823	30,960	77,382	79,119	229,029	83,208	483,105	20,810	60.470	? I	5
\$17,000 under \$18,000	41.799	293,747	162,361	41,799	131,386	61,737	95,398	84,384	334,483	8,078	18,612	2.270	5353
\$19,000 under \$19,000 \$19,000 under \$20,000	43,148	233.170	110,073	43,148	123,097	87,299	304,011	109,517	499,418	17,748	15,553	I	I
\$20,000 under \$25,000	141,879	1,165,234	638,853	141,879	526,381	325,604	921,792	423,619	2,010,311	70,041	161,072	.4.760	*13,693
\$25,000 under \$30,000	145,790	842,751	440,984	145,790	401,767	286,071	750 216	479,686	1,872,132	196,391	127,777	4.002	*30,259
\$40,000 under \$50,000	183,699	1,509,551	777,763	183,699	731,788	315,564	1,441,777	671,268	3,736,813	81,327	422.952	8,031	8,429
\$50,000 under \$75,000	197,179	3,079,705	1,363,458	197,179	1,716,247	364,548	2,350,305	764,374	5,749,555	117.204	808,527	10,840	41,496
\$75,000 under \$100,000 \$100,000 under \$200,000	51,567 24,504	622,147	270.317	51,567 24,504	262,213	137,721	7.276,693	261,374	3.061.610	52,335 49,886	448.173	3.098	15.805
\$200,000 under \$500,000	5,223	127,948		5,223	84,623	51,169	1,312,411	69.023	2,055,509	19.799	905,121	5.940	81,173
\$500,000 under \$1,000,000 \$1,000,000 or more	5,198	48.814	19,194	5,198	29,620	16.144	724,029	10,187 5,327	432,164	8,051 2,510	1,547,043	4.666	11,628
Taxable returns, total	1,468,870	13,242,542	6,537,563	1,468,870	6.704,979	2,983,877	14,610,289	4,625,939	28,479,677	828,390	6,574,011	65,420	280,872
No adjusted gross income	83	2,469	572	59	1,897	561	17,329	3,813	313,203	929	10,727	02	5.017
\$1 under \$1,000	1	ı	1	ı	ı	1 %	1 910.	62.	1.792	1:	1:	1	
\$1,000 under \$2,000 \$2,000 under \$3,000	.2,839	*7,938	.6,680	.2,839	.1,258	Ç	0	79.	1,287	.2,884	.282		1
\$3,000 under \$4,000 \$4,000 under \$5,000	-11,356	*39,473	*30,423	-11.356	.9,051	28,718	53,422	17,028	74,044	2.846	5,390	1 1	1 (
\$5,000 under \$6,000	*10,018	.43,207	*18,516	10,018	.24,692	27,213	57,137	31,393	39,853	5,678	.1,522	1	İ
\$6,000 under \$7,000 \$7,000 under \$8,000	34.068	*59,235	.23,656	34.068	*35,579	31,722	28,756	33,955	70,520	*4,340	*18,113	1 1	1 1
\$8,000 under \$9,000	25,957	117,219	70,047	25.957	47,173	69,556	112,416	33.666	194,219	15.848	.28,886	.2,182	.2.810
\$10,000 under \$11,000	38.570	323,992	159,436	38.570	164,556	59.843	137,628	46.613	148.219	.8.765	13,058	1	1
\$11,000 under \$12,000	44.638	310,409	175.078	44,638	135,331	74,550	218,713	40,957	160,428	15.609	*27,183	1	ı
\$13,000 under \$14,000	0 :	0.76,000	240'00	010,04	25. 60	79,235	203,461	71,255	244,070	16,379	.53,030	1 1	1 1
#14,000 under \$15,000	25.058	181,523	88.705	25,058	92,817	66.816	121,185	/4.60/	314,355	22,012	73.971	1 4	1 500
\$15,000 under \$17,000	30,960	154,204	76,823	30,960	77,382	71,642	198,616	94,350 69.090	328,352	19,610	57,491	ŭ	- 1
\$17,000 under \$18,000 \$18,000 under \$19,000	41,799	293,747	162,361	41,799	131,386	57,311 66,277	79,428	73,846	232,370	6,882	34 528	6.401	.10,570
\$19,000 under \$20,000	:	:	:	:	•	86,671	302,716	99,200	378,094	17,748	15,553	1	I
\$20,000 under \$25,000 \$25,000 under \$30,000	286,475	2,003,171	1,076,032	286,475	927,139	315,020	860,506	396,858	1,713,895	66,094 64,376	66,663	.1819	29 768
\$30,000 under \$40,000	254,876	2,343,006	1,207,081	254,876	1,135,924	444,575	1,192,582	817,869	3,859,304	128,361	384,613	17,828	41.697
\$40,000 under \$50,000 \$50,000 under \$75,000	183,695	1,508,535	777,655	183,695	730,880	309,579	1,386,667	757,980	3,595,143 5,606,084	78,190	384,998	8,031 10,836	8.429 41.474
\$75,000 under \$100,000	:	:	:	:	:	136,693	1,257,969	260,341	2,370,785	51,906	445,390	3.094	15,796
\$100,000 under \$200,000		163 974			• 0	134.619	2,102,512	225,193	3,040,878	49,664	888,299	4.321	21,851
\$500,000 under \$1,000,000	5	200	•			16,129	723,351	10,158	427,582	8,035	1,543,990	4,666	11,628
\$1,000,000 or more	424 555	58,890	6,501	486	52,389	4.142	422,271	5,304	355,832	2,503	464,009	190	10,512
	2001.21	936,519	305,501	555,157	ren'nee	190,000	1,130,020	104,01	1,000,343	132,301	101,600	60,11	201,400
Footnote(s) at end of table.													

Table 1.4—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

SSO I AN I A	Total income	To-		-			
Crop			Total loss	lotal	Total income	Tol	Total loss
7.7445 2.66.653 147.159 687.645 2 6.552 84.916 7.240 60.905 7.589 7.771 7.773 7.119 7.199 7.19	of Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
77,415 2,605,633 147,169 567,645 567,645 567,645 567,645 567,645 567,645 567,645 657,645 657,645 7240 60905 7240 60905 7240 60905 7240 60905 7240 60905 7240 60905 7241	(75)	(92)	(77)	(82)	(62)	(80)	(81)
come 6.552 8.4316 7.240 66.905 come 6.552 2.771 -	58 45,507,382	3,239,014	53,989,396	548,233	18,226,563	561,895	11,786,335
1.1536 1.1226		187,298	14,558,135	18,043	772,347	64.914	4.399,864
1.5 440 11.57 1.77 1 1.016 1.016 1.017 1.007 1.0016		19,676	162,041 108 905	5.683	*3,396 *6,976	*8,740	.11.807
7.2,839 7.4,731 7.1,531 7.1,531 7.1,531 7.1,532 7.1,532 7.1,532 7.1,534 7.1,534 7.1,534 7.1,537 7.1,536 7.2,537 7.1,537 7.2,1300 7.1,536 7.2,437 7.2,1300 7.1,436 7.2,437 7.2,1300 7.1,436 7.2,437 7.2,1300 7.1,436 7.2,437 7.2,1300 7.1,436 7.2,437 7.2,1300 7.1,436 7.2,437 7.2,1300 7.1,130 7.1,144 7.2,134		18,468	161,531	11,657	.51,960	.6,163	107,021
1.501 1.1073 3.002 2.899 6.981 7.964 7.10018 7.9074 7.10018 7.9074 7.10018 7.9074 7.10018 7.10	105,475	19,766	127,059	.2,849 .2,845	*8,189	*2,847 13,055	*35,650
1.10018 15832 2893 6981 2.10018 15832 2893 6981 2.11000 174.747 21.900 10.972 2.11006 174.747 12.1460 1.228 11.486 2.11000 17.1569 1.1487 1.1571 2.11000 17.174 1.1271 2.11000 17.174 1.1271 2.11000 17.174 1.1271 2.11000 17.174 1.1271 2.11000 17.174 1.1271 2.11000 17.174 1.1271 2.11000 17.174 1.1271 2.11000 17.174 1.128 1.1282 2.11000 17.174 1.1271 2.11000 17.174 1.1281 1.1282 2.11000 17.174 1.1271 2.11000 17.174 1.1282 1.1383 2.11000 17.174 1.1282 1.1383 2.11000 17.174 1.1282 1.1383 2.11000 17.174 1.1282 1.1383 2.11000 17.174 1.1282 1.1383 2.11000 17.174 1.1282 1.1383 2.11000 17.174 1.177 1.1283 1.1383 2.11000 17.174 1.177 1.1283 1.1383 2.11000 17.174 1.177 1.1783 1.1383 2.11000 17.1784 1.1783 1.1833 2.11000 17.1784 1.1883 1.1833 2.11000 17.1884 1.1883 2.11000 17.1884 1.1182 2.11000 17.1884 1.1183 2.11000		25.087	157.383	1.501	.7.541	1.074	*30.557
7.1926		23,612	160.047	7,046	18,750	*9.114	112,755
71,747 7. 21,900 1.13,907 7. 56,666 7. 56,666 7. 56,678 7. 56,978	356 974 66 356 974	8.393	72.894 138.406	.3,637	.11.787	. 4,455	.131 728
17,586		33,064	231,209	.5,731	*33,264	7,341	-23,194
7.2.60		20,569	138,656	1,192	.6,705	.4,032	.9,195
7.2 427		19,603	160.465	*9.450	.58.211	10.217	38,305
7.2.66		37,497	169,887	.2,188	.33,603	6,110	110,874
000 11,358		20,055	163,620	. 646	7,915	6,135	669'86.
11 358		49,391	239,657	7,280	3.011	2.245	.61.017
000		52.686	267,292	3,047	.30,489	6,738	66,367
90 38.933 211,165 12,572 73,200 90 37,871 281,078 9,647 41,564 90 43.784 370,307 9,647 41,564 90 7,174 112,77 4,513 31,335 90 7,174 112,77 4,513 31,395 90 7,174 112,77 4,513 31,395 90 7,174 112,77 4,613 39,805 90 7,174 112,77 4,613 39,805 90 7,174 112,77 4,613 39,805 90 7,174 112,27 4,613 39,805 90 7,144 112,27 7,130 7,172 90 7,147 2,130 7,172 7,172 90 7,147 2,239 7,532 7,232 90 7,174 2,239 7,533 7,344 90 7,144 7,534 7,394 7,344 90 7,176	16 192,864 76 252,684	17,364	132,564	3,098 6,318	* 19.241 * 92.146	1,680 8,564	34,107
900 93343 88.364 11,887 20,277 900 93316 370,300 93,316 370,300 93,316 370,300 93,316 370,300 93,316 30,316		194,431	1,413,182	39,406	297,859	26,015	230,264
7.174 112.71 4.513 35.272 7.000 2.820 36.76 9.940 68.340 7.000 2.820 36.95 3.267 7.000 2.820 3.696 9.00 2.072 7.000 2.820 3.696 9.00 2.072 7.000 2.820 3.696 9.00 446.288 7.000 2.820 3.696 9.00 446.288 7.000 2.820 3.696 7.172 7.000 2.820 3.696 7.182 7.000 7.17.586 7.2839 7.2839 7.000 7.17.586 7.58 7.192 7.2839 7.000 7.186 7.2839 7.2839 7.000 7.186 7.2839 7.000 7.186 7.2839 7.000 7.196 7.196 7.196 7.2839 7.000 7.196 7.196 7.196 7.2839 7.000 7.196 7.196 7.196 7.2839 7.000 7.196 7.196 7.196 7.2839 7.000 7.196 7.196 7.196 7.196 7.2839 7.000 7.196 7.1		198,389	1,098,703	32.307	272.407 686.123	35,515	319,991
000 7,174 112,71 31,935 3,640 0,000 7,403 10,993 3,267 1,282 20,595 0,000 2,820 3,599 3,599 3,267 2,223 3,699 3,690 3,699 3,69	52 2.350,232	377,410	2,098,601	59.241	721,683	52.799	439,146
000 7,407 101,997 3,267 20,595 20,000 2,820 100,997 1,282 20,595 20,000 2,929 3,598 90 2,072 2,0		592,590	5,312,004	87,351	1.246.934	80.034	660,961
0000 2 820 130,957 1 282 20,595 00,000 123 3,598 222 7,432 123 3,598 121,809 446,288 2,732 ome 1,172 90 1,172 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -		356,707	8,095,791	59,118	2,238,226	53,329	1,074,709
T. 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2,		128,050	6.311,652	27,672	2,471,491	23,285	958,561
Ome 416,511 2,433,052 121,809 446,288 2, Ome	3,996,902	11,959	3,477,916	5,811	5,799,815	4.544	537,877 1.018,662
		2,790,631	37,342,684	472,079	17,041,647	415,368	6,404,398
	52	6,217	1,716,197	646	102,332	1,674	345,206
		0L- 64.	18,576	٠ ا	-3,192	r:	1.850
	39 .5,888	.2,906	13,489	8,530	. 29,072	629	58,378
2,8417, 2,8396,9814,74625,8112,8393,4343,14,4721,9003,9073,9083,2333,3333,3333,3333,3333,3333,3333,3333,3333,3333,3083,		.2,917	*26,299	:	:	1,509	3,828
14,746 25,811 2,33 14,747 21,34 65,22 34,34 17,586 56,876 1,907 1,907 1,024 17,586 68,375 2,839 2,325 11,908 74,850 1,192 65,8 17,517 1,192 1,343 17,517 1,192 1,343 17,517 1,192 1,343 17,650 39,74 2,186 17,650 36,536 1,192 18,650 41,868 1,192 11,93 11,487 2,229 11,487 1,487 41,361 33,233 211,165 11,487 41,361 37,826 280,968 21,268 35,272 43,788 280,968 21,268 35,272 7,174 112,717 117,467 1137,983 7,174 112,717 117,467 1137,983 7,174 112,717 117,467 1137,983		.5,686	2,956	1,501	.7,541	: !	* 1
18,518 14,134 6,522 3,434 17,586 5,870 19,007 10,274 15,696 74,850 11,92 10,274 11,908 74,850 11,92 13,843 12,609 74,850 11,92 13,843 12,600 39,747 2,186 14,88 12,600 36,536 11,192 14,88 12,600 41,868 10,753 62,684 38,933 211,165 10,753 62,684 37,826 280,968 21,268 35,272 43,788 280,968 21,268 35,272 43,788 382,676 17,464 137,983 7,174 112,717 112,717 7,149 112,717 11,467		14,265	38,015	8/9'5	16,540	6,307	. 28,904 . 28,052
17.586	40 192,782 84 72,142	.8,084	.28,189	.5,679	.50,365	. 8,553	106,688
15.696		11.832	64.880	1.192	.6.705	2.839	*2.677
		15,812	19,609	- 0.462	100 07.	.3,412	23,319
2.228 1.1488 .12,650 36,536 1.192 1.65,16 .9,360 41,868 2.229 1.6,199 38,933 211,165 10,753 62,684 33,333 87,364 11,487 20,277 63,316 280,968 21,268 35,272 43,788 32,676 17,464 1.361 7,174 112,717 1.164	75 233,653	30.922	58.610	1.	*	96.	.5.207
5.25.0 1.490 1.2660 36.5678 5.916 1.2660 36.568 11.192 11.192 38.933 211.165 10.753 62.684 37.834 887.364 11.487 20.277 63.316 370.907 9.824 41.361 37.826 280.968 21.268 35.272 7.174 112.777		13.863	86,632	130	5,575	5,685	.12 606
12.650 36.58 1132 1432 1432 15.3916 15.3916 15.3916 15.229 38.933 211,165 10,753 62.694 37.0916 37.0916 21.266 33.16 370.907 99.824 17.361 37.0916 21.266 35.272 280.968 21.266 35.272 280.968 112,717 112,717 112,717 112,717		40,893	116,018	7:	:	86	*6,681
9,360 41,868 2,229 16,199 33,233 87,364 11,487 20,277 63,316 370,907 9,824 41,361 71,748 112,717 112,7	61 229,763 26 1 160,156	46,469	139,653 139,426	*2,695	.11,264	.1078	19,159
38.933 211.165 1.0.753 62.684 63.316 370.907 9.824 11.367 7.174 112.717 11.2.717 1.10.449 1.298.497 1.0.753 62.684		39,747	94,771	.5,125	•76,172	5,733	*42,219
63,316 370,907 9,824 41,361 37,826 280,968 21,268 35,272 43,748 112,717 11,744 112,71 7,174 112,717		173,462 187,681	1,016,946	32,788	245,605	14,449 31,886	73,323
37,826 280,968 21,268 35,272 37,74 112,777 112,449137,983 7,174 112,777	50 2,186,795	333,414	1,679,539	61,443	585,516	48,736	307,503
7,174 12,717		368,343 586,547	1,814,236 5,045,249	56,613 87,125	647,726 1,237,943	50,210	369,620 604,208
10.449 230.49/		295,398	3,553,369	50,347	1,344,785	38,152	510,316
1,282 20,595		354,927	6.242.012	27.607	2,212,834	23,141	1,024,303
122 7,432	79 2.785,944	29,751	2.763.816	11,843	1,881,999	10.256	527,798
total 55,904 172,581 25,350 141,358 3		448.383	18 848 713	75.154	1 184 016	020,4	1,002,270

Table 1.4—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income														
	Expense deduction	deduction	Net ::	Net income	Net	ssol	Total	Total income	Total loss	loss	Net in	Net income	Net loss	sso
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(82)	(83)	(84)	(92)	(98)	(87)	(88)	(89)	(06)	(91)	(85)	(63)	(94)	(36)
All returns, total	360,186	484,805	2,477,459	48,477,552	3,010,212	51,004,143	1,086,892	10,455,217	104,515	725,239	1,075,119	10,382,599	73,534	652,621
No adjusted gross income	13,085	12.029	52,228	724,026	217,174	16,771,294	19,626	181,068	7,861	267,102	19,492	172,595	7,515	258,629
\$1 under \$1,000 \$1,000 under \$2,000	.2.839	1.420	11,359	*8,293	28.409	175,534	22,801	7,499 21,702	.3,286	4,248	22,801	21,702	.3.286	4,248
\$2,000 under \$3,000	.45	.5	39.965	133,390	19,095	253,148	27,137	42,289	1000	130.	27,137	42,289	00000	930*
\$3,000 under \$4,000 \$4,000 under \$5,000	449	1.061	23,197	63,165	14,658	218,344	35,570	78,833	-2,839	125	*14,196	44,491	.2,839	125
\$5,000 under \$6,000	1,825	.2,326	24.074	112,087	22,688	158,798	. 25,263	104,364	1,501	.1,630	. 25,263	*104,364	1,501	1,630
\$6,000 under \$7,000 \$7,000 under \$8,000	4,340	. 693	28.242	105,490	12,817	121,876	23,159	71,923	.894	*25,136	.23,159	.71,923	.894	.25,136
\$8,000 under \$9,000	.5,723	4,372	51,785	352,238	18,965	212,522	.23 118	.108.043	-672	-24,405	*18,538	.64,033	.627	.22,697
\$3,000 under \$10,000	- 4 409	. 6.080	28 885	156 964	20,254	134 594	.8520	16 254	ţ	:	*8.517	*16.253	£.	().
\$11,000 under \$12,000	1,500	-3,750	32,719	154.004	14,431	109,165	19,978	90,595	*2,839	.45	19,978	90,549	1	
\$12,000 under \$13,000 \$13,000 upder \$14,000	-5.047	.4 120	47.894	323 595	35 196	231,631	28.060	159.269	-2.841	126	28.058	93,219	.2.841	.119
\$14,000 under \$15,000	•448	1,120	28.937	165,867	23,196	185,977	13,018	696'89.	**2,185	11,598	*13,018	.63.969	-2.185	11,597
\$15,000 under \$16,000	.2,863	1,296	38,256	142,098	34,010	114,932	31,086	137,378	.5 021	*1 502	31,084	137,377	182	
\$17,000 under \$18,000	2.989	-2,271	37.941	285,562	55,599	255,553	.6,872	. 42,244	10.0	-	.6,872	*42,244	;	5
\$18,000 under \$19,000 \$19,000 under \$20,000	.2,841	.452	34,961	176,109	17,060	249,252	20 947	*128,903 69,274	-2 183	-1 784	.14,293	.128,903	-2 183	- 286
\$20 000 under \$25 000	27.846	32.270	187.624	1,159,980	175.249	1,391,497	61,480	332,935	1,821	.2,534	61,480	332,935	.1.820	*2,534
\$25,000 under \$30,000	21,394	38,445	155,697	1,268,765	194,710	1.144,277	69,353	352,764	.6,119	*2.896	906'89	351,500	1,753	1,632
\$30,000 under \$40,000 \$40,000 under \$50.000	58,365	95,270	280,189	2,604,213	345,816	2,112,863	134,470	865,326 439,424	12,966	6,141	132,288	437,187	9,282	18,001
\$50,000 under \$75,000	58,279	76,085	381,415	5,066,690	540,111	4,835,822	145,787	1,148,745	12,146	44,969	144,960	1,140,555	8,008	36,779
\$75,000 under \$100,000	24,834	32,497	203,223	5.084,568	244,898	3,124,094	51,828	1,026,369	9,104	28,604	51.243	662,564	4,605 8,128	25,888
\$200,000 under \$500,000	14,708	23,958	80,624	7,526,106	93,268	4,874,540	35,240	2,715,644	4,536	89,992	34,737	2,702,612	3,667	76,960
\$500,000 under \$1,000,000	7,597	20,685	17,245	3,207,998	18,481	1,855,515	13,211	435,799	1,056	39,715	13,104	428,382	780	32,298
Taxable returns total	311.977	437.408	2,175,235	45.868.635	2.514.603	31.754.926	968.510	9.850.841	87.145	428.153	956.922	9.786.834	56.769	364.146
	605	907	648	44,607	6,174	1,752,940	584	25,091	314	18,951	579	23,193	500	17,053
\$1 under \$1,000	I	1	င့	-1,885	۲٠	*8,213	ı	ı	*22	.4,248	1	1	.22	.4,248
\$1,000 under \$2,000	1 .	4	-2,884	4.786	.49	*14,905	.11,357	16,700		1	11,357	16,700] [
\$3,000 under \$4,000	? 1	۱ د	14,195	13.536	104	16,639	19,873	*38,241	1	1 ;	19.873	*38,241	1 6	1 3
\$4,000 under \$5,000	ı	1	5,678	14.973	4,421	.22,116	2,840	10,630	.2,839	.125	2,840	10,630	2,839	125
\$5,000 under \$5,000 \$6,000 under \$7,000	1 1	1 1	31,392	34,503	17,730	95,307	19,873	.46.866		1 1	6,19,613	.46,866	1	
\$7,000 under \$8,000	.33	.38	11,965	*26,850	5,797	*49,041	17,034	.46,330	• • 6,155	-11,444	17,034	.46,330	**3,286	.11,399
\$8,000 under \$9,000 \$9,000 under \$10,000	.2,839	114	24,375	195,568	24,175	110,370	.21,925	107,461		1 1	21,925	107,461	1 1	1 1
\$10,000 under \$11,000	.2,909	3,579	25,730	128,359	11,831	55,848	25,564	100,132	1:	1:	25,564	100,087	1 1	1 1
\$12,000 under \$13,000	201	3	*20,718	•114,756	26,410	91,120	*18,535	*84,376	ı	ı	*18,535	*84,376	1	1:
\$13,000 under \$14,000 \$14,000 under \$15,000	.2,839	•443	35,116	229,397	25,244	59,389	.21,536 .11,518	. 84,573	2 185		.11518	.57.485	2.185	11.597
\$15,000 under \$16,000	5.381	4.072	37.808	136.878	29.271	74.586	28.247	134,496	:	•	28.245	134,496	:	•
\$16,000 under \$17,000			33,820	145,467	33,575	75,540	12,857	21,215	.5,021	1,502	*12,857	20,400	-2,182	.687
\$17,000 under \$18,000 \$18,000 under \$19,000	700°C	648	28,049	147,971	12,342	141,958	**35,144	196,748	1 1		**32,961	**195,250	1 1	
\$19,000 under \$20,000	.2,630	.348	43,227	269,839	37,036	105,985	:	•	*2,183	•1,784	:	:	*2,183	.286
\$20,000 under \$25,000 \$25,000 under \$30,000	24,891	31,086	176,174	989,912	150,669	905,611	55,268	275,117	*7,313	**2,892	55,268	326.469	2,946	1.628
\$30,000 under \$40,000	55,134	89,965	269.847	2,361,338	329,585	1,666,035	127,934	824,944	12,645	5,594	125,752	824,482	260'9.	-5,131
\$40.000 under \$50.000 \$50.000 under \$75.000	35,681	53,737	377,800	2,352,371	339,577	1,794,023	85,111 145,091	413,999 1,140,625	10,541	20,232	81,675	411,762	9,195 8,005	17,995 36,527
\$75,000 under \$100,000	24,698	32,373	202,494	5.062,844	243,241	3,030,340	51,652	661,264	9,100	28,364	51,067	658,548	4,602	25,648
\$100,000 under \$200,000 \$200,000 under \$500,000	14 676	53,528	203.635	8,518,887	282,624	6,690,319 4 809 996	76,604 35,180	1,024,252	10,466	114,337	75,372	1,006,422	8,118 3,654	96,508
\$500,000 under \$1,000,000	7,593	20,679	17,217	3,197,086	18,454	1,841,436	13,202	428,493	1,053	39,492	13,096	421.141	777	32,140
Nontaxable raturns total	2,281	5,032	8,013	7,604,960	7,193	2,322,900	3,291	871,971	17 370	34,317	3.207	865.127	16 765	28.475
		.204	-	2000			200					2211222		

Footnote(s) at end of table

Table 1.4—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

		Fa	Farm			Unemployment compensation	compensation			Sociel Security benefits	ity benefits	
Size of adjusted gross income	Net incoma	oma	Net	Net loss	J.	Total	In adjusted gross incor	ross income	ĭ	Totel	Benefits	in AGI
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(96)	(97)	(98)	(66)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
All returna, total	891,562	6,493,117	1,729,299	18,498,600	7,865,043	13,118,114	4,771,546	6,355,539	8,641,194	65,017,882	2,956,073	9,594,182
No adjusted gross income	51,230	435,936	256,284	7,382,492	62,785	185,109	97.	-24	85,685 72,657	598,611 403 018	1/9'1	906.
\$1,000 under \$2,000	28,049	28,355	17,367	111,412	109,890	206,447		1 1	98,052	611,799	1:	:
\$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	*25,238 *25,238	.48,181 139,439	16,956	157,803	200,323	436,755 353,391	.2,839	.312	184,084 282,350	1,120,194	.2,839	.2,896 .3,691
\$5,000 under \$6,000	36,072	158,231	41,535	321,232	280,271	504,876	.4,340	*5,435	310,680	2,058,680	1,501	*3,512
\$6,000 under \$7,000 \$7,000 under \$8,000	40,699 29,740	136,6/3	51,376 22,956	359,394 167,744	287,480	537,138	11,356	-4,284 -2,819	353,530	1,975,323 2,533,696	1 1	1
\$8,000 under \$9,000	44,441	160,662 101,410	35,126 32,832	163,525 218,016	289,137 227,151	543,048	. 15.696 32,729	*11,878 30,381	393,046 329,594	2,870,099 2,484,533	1 1	1-1
\$10,000 under \$11,000	.23,347	130,792	20,450	132,405	251,688	428,711	42,748 68 136	20,631	312,655	2,396,601	*5,678	16,182
\$12,000 under \$13,000	*22,060	176,922	18,969	84,179	220,388	378,935	102,852	60,796 85,487	246,192	1,928,969	1 1	1 1
\$14,000 under \$15,000	13,328	*95,856	37,205	221,750	241,556	357,551	124,832	105,807	240,194	1,979,172	I	I
\$15,000 under \$16,000 \$16,000 under \$17,000	24,539 28,818	157,521 262,489	40,788 29,508	152,842 228,480	239,991 180,076	372,295 299,414	128,332 119,060	145,996 134,503	241,088 203,104	1,944,179 1,501,584	1 1	1 1
\$17,000 under \$18,000 \$18,000 under \$19,000	15,064	.58,000 101,053	31,222	160,719	201,114	289,234	178,239	200,182	198,445 196,540	1,627,093	971,7°	*13,639
\$19,000 under \$20,000	-19,589	192,585	42,283 178 455	1 064 161	169.718	297,441	169,718	195,916	185,502	1,369,322	125 127	3,436
\$25,000 under \$30,000	77,858	421,258	156,101	758,167	729,107	1,154,679	729,107	1,115,029	512,968	3,788,633	330,743	510,765
\$30,000 under \$40,000 \$40,000 under \$50,000	46,490	834,650 485,041	121,676	710,465	436,022	621,396	436,022	621,396	549,355	4,242,077	549,355	2,355,435
\$50,000 under \$75,000	43,092	490,535	112,653	1,132,156	230,268	356,159	230,268	356,159	583,897	5,110,754	563,697	2,554,607
\$100,000 under \$200,000	12,328	344,106	31,773	835,282	12,961	42,520	12,961	42,519	141,413	1,538,363	141,413	769,501
\$500,000 under \$1,000,000	4,946	130,504	2,728	236,118	062,6	207	27.5	207	6,210	75,581	6,210	37,819
Taxable returns, total	514,925	42,032 4,316,939	1,159,633	8,963,994	6,513,496	10,364,796	4,712,602	960'806'9	7,207,082	45,10) 54,948,127	3,397 2,933,311	9,544,461
No adjusted gross income	17	2,373	3,314	290,935	:	:	ı	1	410	3,221	••15	09
\$1 under \$1,000 \$1,000 under \$2,000	11	1 1		1 1	-1.503	6 001		1 1	.2.840	-2.108	۱:	1:
\$2,000 under \$3,000	ı	1	1	1	2,839	*8,389	1000	1 9	11,356	.42,423	1	I
\$4,000 under \$5,000	*3,391	.15,080	.1,508	*23,476	96,688	133,526	2,839	,7,804	88,197	524,409	1,501	13,691
\$5,000 under \$6,000 \$6,000 under \$7,000	10,172	.24,927	*9,206	*28,059 *111,800	155,297	252,458 243,486	.4,340	.5,435 .2,839	157,736 186,294	927,631 1,146,395	1,501	*3,512
\$7,000 under \$8,000 \$8,000 under \$9,000	16,955	.47,281	11,673	*83,711 65,386	162,147	273,346 315,125	.5,678	673	225,481 329,372	1,482,695		i 1
\$9,000 under \$10,000	12,724	.53,123	23,560	188,403	175,882	332,793	32,729	30,381	287,692	2,113,569		8
\$10,000 under \$11,000 \$11,000 under \$12,000	8,283 7,973	.42,902	*13,137	.61,689 .85,458	223,466 228,648	379,403 396,746	42,748 68,136	20,631 42,048	271,390 270,635	2,028,146 2,020,676	-5,678	-16,182
\$12,000 under \$13,000 \$13,000 under \$14,000	.18,669 .8,283	135,860	*9,476 28,566	.30,136 163,182	211,707	358,400	102,852	60,796 82,365	224,629	1,725,317	11	1.1
\$14,000 under \$15,000 \$15,000 under \$16,000	-9,784	.108.041	29,915 32,506	178,692	236,330	348,43/	119,606	100,473	222,238	1,906,756		1 1
\$16,000 under \$17,000	22,036	218,562	24,971	211,496	176,044	293,617	115,028	130,923	200,265	1,487,140	- 2717.	13 630
\$18,000 under \$19,000 \$19,000 under \$20,000	12,869	.50,835 .92,947	22,335	154,191	193,086	285,199 285,199	188,747	180,707	191,150	1,544,154	-8.704	-3.436
\$20,000 under \$25,000	54,571	392,401	166,127	925,866	888,747	1,388,279	888,747	1,255,914	696,893	5,257,942	120,761	86,813
\$30,000 under \$40,000	*105,134	.982,368	204,329	1,145,044	1,091,572	1,660,842	1,091,572	1,660,842	961,359	6,801,073	954,609	2,336,332
\$40,000 under \$50,000 \$50,000 under \$75,000	43,087	489,911	118,/1/	1,102,577	436,022 229,820	354,003	436,022 229,820	354,002	582,543	5,097,231	547,836 582,543	2,547,845
\$75,000 under \$100,000 \$100,000 under \$200,000	12,420 12,174	346,990 344,022	33,848 31,445	497,743 825,932	24,369	44,195	24,369	44,195	174,632 141,229	1,737,981	174,632	868,979 768,443
\$200,000 under \$500,000 \$500,000 under \$1,000,000	2,551 4,946	129,131 130,504	12,073 2,716	555,434 232,209	::	207	: 1:	207	49,240 6,201	5/8,009 75,500	49,217 6,201	290,162 37,779
\$1,000,000 or more	317	42,032	1,553	268,255	26	28	26	28	3,594	45,081	3,594	22,531
Footnoie(s) at end of table												

Table 1.4—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

	Windfall profit tax refunds	il tax refunds	Windfell profi	Windfell profit tax withhald		Other income	come			Statutory edjustments	ustments	
Size of adjusted gross income			1		Net	Net income	Š	Net loss	Total	lal	Moving	expense
	returns	Amount	returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of refurns	Amount
	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)
All returns, totsi	152,284	137,421		346,484	4,999,521	11,510,688	697,411	30,937,152	37,763,418	95,082,299	1,764,400	4,555,422
No adjusted gross income	7,155	*8.154	*9,264	. 18,344	70,751	384,771	274,964	22,133,495	113,395	470,081	5,384	8,667
\$1 under \$1,000 \$1,000 under \$2,000	: 1	:		21.	48,914	926'5-	15,607	314,045	54.006	29.874 116,036	1,501	1.14/
\$2,000 under \$3,000 \$3,000 under \$4,000	2,839	15,282	.10,786	*18,819 *149	79,240	93,199	20,979	338,078 235,792	87,170 117,654	153,471	7,816	.18,281
\$4,000 under \$5,000	-2.847	8.		9.	77,387	109,817	10,014	103,965	136,816	193,214	17,300	31,849
\$5,000 under \$6,000	1 1	1 1	.2,840	9.	101,859 88,367	137,806	14 325	*113,081 254.169	256,654	315,907	25,714	54,688
\$7,000 under \$8,000	1:	1;		178	71,829	104,509	-3.781	144,881	280.270	362,593	23,321	41,029
\$8,000 under \$9,000 \$9,000 under \$10,000	.2.839	.253	.11,686	.1,790	72.225 92,124	123,274 156,928	.7.964	*304,069	407,493 459,252	460.920 634.704	56,960 56,386	66,038 98,139
\$10,000 under \$11,000	98.	.30		68.	76.750	129,277	15,501	146,392	448,104	596,299	47,105	66.247
\$11,000 under \$12,000 \$12,000 under \$13,000	.2.839	-474	2.842	.17.264	91,495	152,782	.6.313	154,714	542,687	602,322 806.035	42,283 39,060	46,671 55,428
\$13,000 under \$14,000	98.	6.	·	*55	73,182	71,549	77.176	.512,713	583,535	864,998	57.786	66,693
\$14,000 under \$15,000	2,992	980'1	154	0+00	110,814	157,523	13,940	280,632	647,199	911,522	50.034	70,879
\$15,000 under \$17,000	.4,041	.818		1,750	99,632	145,062	8,172	214,701	728.877	1,052,037	65,026	120,638
\$17,000 under \$18,000 \$18,000 under \$19,000	1		5,048	718	93,327	131,458	7 671	46,910 24,744	779,516	1,105,632	56,569 36,725	38,723
\$19,000 under \$20,000	*2,183	.382	9,116	.555	148.822	171,632	*9,341	.246,582	802,522	1,226.666	53,448	97,391
\$20,000 under \$25,000	•6,798	.646	19,362	6,307	454,287	714,477	37,265	1,291,977	4,156,144	6,615,061	147,136	296.070
\$30,000 under \$30,000	23,990	2,965	39.942	4,303	803.931	1,312,485	44.394	.610.255	8.131.275	17,548,607	281.855	790,470
\$40,000 under \$50,000	9,671	1,408	43,913	6,474	561,323	1,098,093	30,675	328,913	5,437,688	15,399,356	166,725	578,692
\$30,000 urider \$73,000	13.25	10,284	74.461	28,650	182 283	087'/66'1	14 210	820,028	4,797,346	6 406 075	1/3,7/3	844,567
\$100,000 under \$200,000	13.865	19,052	48,249	34,724	151,610	1,270,263	13,053	392,495	732,467	5,724,061	33,895	243,235
\$200,000 under \$500,000	6,971	8,891		50.637	48,516	738,917	6,157	346,636	174.547	1,692,511	3,494	32.011
\$1,000,000 or more	1,150	7,624	4.039	36,926 63,746	4,763	318,429	608 808	217,548	11,596	215,509	155	3.004
faxable returns, total	139,678	109,215	385,448	307,681	4,426,854	10,132,532	296,563	6,295,596	36,039,195	91,984,462	1,647,826	4,313,268
No adjusted gross income	. 4.429	825	422	2.056	1,713	**23,478	2,382	696'902	3,028	26,645	*611	.3,009
\$1 under \$1,000 \$1 000 under \$2 000	•	: 1	en :	: :	1. C.	. 603	2.	*3.868	.26	154	I	1
\$2,000 under \$3,000		1 1	.2,839	09.	2,861	1,151	22,839	69'8.	-5,745	.20,846		1 1
\$3,000 under \$4,000 \$4,000 under \$5,000	::	::	1.501	٠ ک	25,722	30,318	.2 852	1,453	35,686	46,276	.2.839	.292
\$5,000 under \$6,000	1	ı	2 1) I	49.765	67.616	*3 058	*46.630	91 994	163.082	•20.036	.42.151
\$6,000 under \$7,000	1	1	9.	<u>, ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ;</u>	58.621	79,328	7,123	145,475	163,835	216,519	.20,035	15,290
\$8,000 under \$9,000		1 1	90	۱۹	50,804	102.544	\$6.016	.16.007	250.564	343,329	68,401	675'//
\$9,000 under \$10,000	.2,839	.253	6.679	•1,749	72,352	116,356	*2,183	.19,647	361,601	490,190	43,592	54,133
\$10,000 under \$11,000 \$11,000 under \$12,000	**2.947	. 205	17,061	17.879	66,565	112,959	-9,788	70.105	386,868	539,251	43,073	61.732
\$12,000 under \$13,000	:	:	:	:	70.956	90,293	.2.672	219,155	560,062	710,141	34,721	51,389
\$13,000 under \$14,000 \$14,000 under \$15,000	-2.839	1.084	::	::	65,326 86,280	57,501 126,242	.11.853	.299,629	538,826	794,706	57,786 48,841	66,693 68,649
\$15,000 under \$16,000	£.	.5	.4,428	-217	92,314	134,144	1,998	*25,878	651,370	875,547	35,959	45,127
\$16,000 under \$17,000 \$17,000 under \$18,000	.4.032	.795	.9,362	1,719	92,652	126,570	5,873	*32,918	698,710	962,111	54,982	81,984
\$18,000 under \$19,000	1 8	1 80	5.766	27.	92.073	119,331	14,302	259.344	724.260	1,024,061	36,725	38,723
\$19,000 under \$20,000	2,183	382	8,489	455	135.540	164,717	: :		774.318	1,163,646	51,266	90,010
\$25,000 under \$30,000	9.396	10.925	16,613	6,240 8,809	439,829	621,961	34.452	183.229	4,072,777	7.804.527	144,326	394,845
\$30,000 under \$40,000	.33,410	• 4,103	38.731	3,572	789,623	1,248,484	40,968	553,929	8,082,184	17,386,345	279.470	787,575
\$50,000 under \$75,000	31.217	23,261	76,645	58,189	620,543	1,556,489	45,773	644,937	4,788,500	20,466,861	170.879	839,696
\$75,000 under \$100,000	12,915	14.282	33,809	12,475	182,857	681,387	13,887	266,990	1,051,746	6,394,066	48.328	350,317
\$200,000 under \$500,000	6.950	8.861	30,791	50.252	48,376	729,011	6,070	339.621	174,317	1,689,870	33,766	34,605
\$500,000 under \$1,000,000 \$1,000,000 or more	860'2.	24,264	13,903	.102,521	8,016	316.801	987	81,130 213,708	32,384	585,476	155	1647
Vontaxable returns, total	12,606	28,206	39,228	38,803	572,667	1,378,156	400,848	24,641,556	1,724,223	3,097,837	116,574	242,154
Footnote(s) et end of table												

Table 1.4—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

			:			Stetutory adjus	Stetutory adjustments—Continued					
Size of adjusted gross income	Employee but	Employee business expense	Payments to an IRA	to an IRA	Peyments to e	to e Keogh plan	Forfelted interest penalty	est penalty	Alimor	Alimony peld	Deduction for working	g merried couple
	Number of returns	Amount	Number of returns	Amount	Number of raturns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)
All returns, total	7,291,253	18,318,344	16,205,846	38,211,574	675,822	5,181,993	782,432	156,044	555,804	3,923,021	24,835,278	24,614,983
No adjusted gross income	27,725	196,001	30,217	76,990	6,416	33,830	11,158	2,821	269'5.	*81,131	44,244	31,685
\$1 under \$1,000\$1,000 under \$2,000	10,638	15,542	17,147	23,965	.2,840	.22,373	16,890	.6,495	1	1!	2,443 8,263	1,082
\$2,000 under \$3,000 \$3,000 under \$4,000	21,014 24,566	40,861 37,412	28,187 43,873	46,838 65,777 65,777	1,947	. 1,434 . 1,434	18.697	2,219	.3,005	.9,517	22,796 24,711 56,645	1,616 4,938
\$4,000 under \$5,000	50,653	139.100	32,636	91.875	1.501	1901	11,519	.552	1,193	15.731	137.599	23.060
\$6,000 under \$7,000	75,026	136,822	113,487	174,640	*2 830	.3,577	7,179	.564 265	5.622	•27,696	111,676	20,619
\$8,000 under \$9,000	90,777	172,265	109,945	174,109	4,097	4,962	11.909	. 562	6.13	32	181,162	42,952
\$9,000 under \$10,000 \$10,000 under \$11,000	96,056	240,432	120,898	221.658		068'6	19,874	3,008	.4.032	23,334	214.457	52.734
\$11,000 under \$12,000	111,475	224,783	145,246	244,667	*4,342	•749	27,123	1,535	1,502	1,226	285,107	81,341
\$13,000 under \$14,000	137,991	380,260	150.245	270,382	1,215	• 5,493	17,690	. 5 124	.5,027	.26,344	324,263	115,162
\$15,000 under \$16,000	111.067	267,273	233,819	437,564	.2.694	1,195	.8,680	*313	689'9.	*41,559	376,506	137,613
\$16,000 under \$17,000 \$17,000 under \$18,000	152,928	323,834	221,493	377,864	4,181	.15,859	20,134	1,834	12,906	*37,483	389,887	174,560
\$18,000 under \$19,000 \$19,000 under \$20,000	108,234	348.801	268,002	461,272	7,461	51,547	*13,864	1,205	12,152	.32,496	443,795	206,654 242,483
\$20,000 under \$25,000	729,937	1,568,980	1,429,656	2,797,831	31.813	79,837	70,301	15,468	46,296	168,492	2,679,590	1,680,097
\$25,000 under \$30,000 \$30,000 under \$40,000	807,978	1,616,526 3.091.876	1,644,357	3,259,146 6,947,155	30,756 88,019	87,856	74,792 142,895	13.095	50.835 107.234	227,840 561,494	2,942,653 5,922,434	2,325,147 5,840,961
\$40,000 under \$50,000	972,162	2,133,297	2,573,624	6,554,381	86.823	361,274	104,262	20,537	62,569	318,773	3,556,901	5,420,413
\$75,000 under \$100,000	274,739	1,065,087	855,886	2,685,152	86,509	815,617	17,065	15,952	37,939	389,604	629,490	1,073,326
\$200,000 under \$200,000 \$200,000 under \$500,000	33,787	1,029,312	635,788	2,003,107	101.422	1,368,107	10,618	6,817	36,005	517,014 239,136	365,252 71,656	552,811 103,586
\$500,000 under \$1,000,000	3,733	46,783	29,265	90,273	8,132	157,038	373	851	6,311	259,977	13,679	27,469
Taxable returns, total	6,974,444	17,168,427	15,796,033	37,317,092	638,760	5,042,986	850'969	135,437	527,103	3,693,197	23,774,576	24,247,176
No adjusted gross income	0.630	7,084	1.127	4,957	265	3,884	117	84	: :	: :	689'E	-1,154
\$1,000 under \$2,000	: 1	1	:	:	1:	1:	.2,839	1 89.	1	I	1	Ι
\$2,000 under \$3,000 \$3,000 under \$4,000	.12.863	*17,652	17,150	24.461	.45	.4,050	.2,840	-126	.1,504	.3,660	. 85	. 55
\$4,000 under \$5,000	*10,224	10,187	14,673	18,835	1	1	1	1	1	ı	1 :	1 :
\$5,000 under \$6,000	45,748	84,455 53,516	28,878 86,400	34,722	1,501	1901	.2,839	.124	.5,021	13,677	22,337	4.136
\$7,000 under \$8,000 \$8,000 under \$9,000	37,395	62,765	64,892 89,195	90,550	9,470	14,111	18,698	.6,173 .561	14,663	54,123	33,059 65,406	7,652
\$9,000 under \$10,000	87,376	201,317	103,233	169,411	: :	: :	18,696	.2,869	: :	::	307,013	/8,32/
\$11,000 under \$12,000 \$12,000 under \$12,000	96,875	176,571		230,338	::	::	26,676	1,518	13.542	39 593	249,005	69,265
\$13,000 under \$14,000	130,601	355,793	141,910	242,760	.1,193	.2,386	16,497	9636	25.022	20,000	926'685.	.214,031
\$15,000 under \$16,000	**253.827	551,471	225,394	420,383	1,501	158			6,219	.40,258	353,471	129.305
\$17,000 under \$18,000	177,841	324,993	260.090	439 147	5.667	200,01	.13 864	.1 205	. 8,400	25,326	402,869	185,748 202,584
\$19,000 under \$20,000	168,466	323 292	238,997	452,297	.8.373	17,806	.4.569	.262	*12,152	.44,569	469,431	235,410
\$20,000 under \$25,000 \$25,000 under \$30,000	721,636 799,674	1,543,718	1,410,151	3,222,572	28,822	76,769	67,826	15,040 12,939	42,730	140,325	.5,516,330	**3,934,959
\$30,000 under \$40,000 \$40,000 under \$50,000	1,411,566	3,063,009	3,152,453	6,897,864	84,340	342,288	142,696	23,067	62,523	318,049	5,888,405 4,155,876	5,809,367 5,412,810
\$50,000 under \$75,000	1.006,336	3,130,743	2,987,852	8,670,395	150,861	1,189,624	02031	, u	125.601	258,2/0,1	3,553,950	5,921,528
\$100,000 under \$200,000	184,807	1,025,923	634,479	1,999,477	101,407	1,367,654	10,608	6,817	35,941	515,492	364,521	552,055
\$500,000 under \$1,000,000	3: 0		29,248	90,230	95		373	851	7.508	317,890	13,672	27,463
Nontaxable returns, total	316.809	1,149,917	409,813	29,525 894,482	37,062	139,007	203 86,374	20,606	28,701	229,824	1,060,702	367,806
Footnote(s) at end of table										-		

Table 1.4—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income (All figures are estimates based on samples—money amounts are in thousands of dollars)

	Cont	Continued	Excess itemized deductions		Cilused total	Unused zero brecket amount	nonitemizers	nizers	Exemplions	prions	axab	l axable income
Size of adjusted gross income	Other ad	Other adjustments										
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)	(142)	(143)
All returns, total	47,710	120,700	39,271,148	278,802,507	804,226	1,611,024	25,359,085	4,715,619	244,180,202	253,720,447	96,124,046	1,820,740,833
No adjusted gross income	:	:	l	ı	1	I	1	1	2.650,537	2,741,127	1	
\$1 under \$1,000 \$1 000 under \$2,000	1:	1:	21,312	178,434	187.374	. 8,447 433,285	108,193	6,244	2.983,117	3,097,035	2.598.105	*6,856 1,662,549
\$2,000 under \$3,000	:	:	45,578	234,970	181,696	400,183	480,030	38,588	5,064,650	5,262,390	2,981,526	4,285,404
\$3,000 under \$4,000 \$4,000 under \$5,000] [! !	96,610	394,189	153,160	296,619	614,289	49,857	4,978,696	5,172,159	3,043,151	6,855,843
\$5,000 ander \$6,000	- 1	1	215,696	667 953	45 424	70,822	999 021	134 402	6 004 514	6.239.654	3 183 000	11.508.36
\$6,000 under \$7,000	12,033	. 94,546	218,138	638,314	42.585	71,742	1,117,582	180,108	6,304,862	6.550,492	3,203,998	14,171,6
\$7,000 under \$8,000	I	I	304,739	1,368,345	.22.712	*39,547	1.161.929	201,855	6,350,692	6,595,940	3,133,791	16,547,0
\$5,000 under \$5,000 \$9,000 under \$10,000	1-1		389,720	1,174,504	19,873	.21,264	1,283,340	228,775	6.831,568	7.096,244	3,210,042	22,751.575
\$10,000 under \$11,000	.2.839	*3,449	414,245	1,370,853	12,857	*20,404	1,243,984	216,280	6,393,377	6,644,832	2,936,306	23,284,5
\$11,000 under \$12,000	1,501	1,352	470,658	1,617,353	.9,929	13,967	1,110,778	191,482	6,316,192	6,561,220	2,832,396	24,738,772
\$12,000 under \$13,000 \$13,000 under \$14,000	. 1	: 1	549.561	1,519,506	2,078	8,778	1,088,930	181,003	6 152 005	6,057,350	2,704,817	28,277,5
\$14,000 under \$15,000	1	!	615,720	1,961,674	.5.678	*11,345	994,161	198,678	6,007,570	6,241,681	2,663,115	30,569.0
\$15,000 under \$16,000	1	ı	641,651	1,978,398	l	ı	1,025,758	210,145	6,083,752	6,320,162	2,546,873	31,279,047
\$15,000 under \$17,000	1 1	1 1	731 016	2.406,810	1 !	1 1	984.292	158,297	5,443,265	5,656,536	2,318,872	30,429.
\$18,000 under \$19,000	1 (1 1	652,465	2,156,233	1 1	1 1	856,364	174,046	5,391,658	5.603,976	2,183,507	32,817,
\$19,000 under \$20,000	*1,193	.180	791,107	2,716,656	I	1	752,981	137,998	5,183,961	5,387,009	2,158,808	34,000,8
\$20,000 under \$25,000	*4,366	*8,287	4,009,935	14,283,477	.6.549	10,337	2,974,751	641,753	23,446,876	24,362,496	8,956,004	161,717,718
\$30,000 under \$40,000	-8.957	.10.157	9.073.965	45.811.936	9,271	13,000	1,680,058	398.819	35,409,204	36.799.335	11.624.980	320,091.7
\$40,000 under \$50,000	.9,053	*11,988	6,006,497	42,095,222	1:	1:	503,199	155,067	21,316,648	22,156,967	6,692,661	233,646,097
\$50,000 under \$75,000	4.890	10.665	5,336,586	55.508.70	:		209,388	1,578	18,298,291	19.020,024	5.616,567	259.467.0
\$75,000 under \$100,000 \$100,000 under \$200,000	2,058	3.593	1,229,157	20.911,301	۱:	1:	25,430	9,355	3 019 322	3 137 730	1.260,999	82.293.0 90.834.0
\$200,000 under \$500,000	116	3,041	235.249	15,358,240	:	:	1,663	933	798,391	829,693	236,918	52,919,8
\$500,000 under \$1,000,000 \$1,000,000 or more	.14	397	40,777	6,184,205	::	::	149	101	131,957	137,141	40,907	21,269,595
Taxable returns, total	35,985	66,659	37,162,676	260,559,704	784,278	1,574,417	22,450,204	4,239,779	202,318,055	210,242,652	82,800,627	1,787,293,215
No adjusted gross income	:	:	1	1	1	1	ı	ı	27,438	28.480	1	
\$1 under \$1,000	!	1	.32	.1,965	ı	I	1	1	•100	104	1	
\$1,000 under \$2,000	1	1	.2.934	*3,510	178,857	413,784		ı	186,480	193,939	181,696	501,
\$3,000 under \$4,000	1 [91.0	1,918	153,160	296,619	267,601	15,899	1,300,433	1,350,727	1,294,612	3,719,592
\$4,000 under \$5,000	1	ı	14,439	14,209	73,888	145,530	616,039	59,901	2,353,515	2,445,772	2.167.742	7,433,6
\$5,000 under \$6,000	1 503	1 6	59.700	64.804	45,424	70.822	764,531	78,515	2,586,059	2.687.611	2.181,186	9.254,157
\$7,000 under \$8,000	200	5 1	98,229	138,986	.22,712	*39.547	844,270	140,959	3,099,624	3,218,319	2,217,257	13,195,9
\$8,000 under \$9,000	1	1	194,946	292,962	19,873	*31,473	1,065,206	165,258	4,344,083	4,513,434	2,692,572	17,978,112
\$10,000 tinger \$11,000	000000	0776.	201,893	5046.41	17,034	*30.404	1 104 436	200 534	4.920,063	5.510,423	272313	0.021,02
\$11,000 under \$12,000	30,823	••54,337	357,744	768,867	*9,929 *9,929	13,967	1,067,250	185,062	5,622,660	5,840,889	2,676,319	23.967,7
\$12,000 under \$13,000 \$13,000 under \$14,000	;	: 1	429,720	929,869	5,678	8.778	1,054,382	182,127	5.297,910	5,505,209	2,579,763	25,615,7
\$14,000 under \$15,000	1	1	551,037	1,324,463	.5,678	*11,345	982,398	193,313	5,664,171	5,884,763	2,579,765	30,005.5
\$15,000 under \$16,000	ı	1	584,904	1,416,571	I	ı	1,018,479	203,340	5.819.988	6,046,308	2,488.079	30,905,1
\$17,000 under \$18,000	11		678,312	1,807,736		 	921,278	195,420	5,385,902	5,596,934	2,285,773	32,417,8
\$18,000 under \$19,000 \$19,000 under \$20,000	1 1	[]	618,545 751,809	1,690,574	!	1 1	847,210	171,807	5,241,360	5,447,738	2,150,489	32.471,586 33.58 6 ,673
\$20,000 moder \$25,000	١:	١:	505,157 505,085 £	12 782 471	1 240	-10 337	2 961 840	630 011	22 011 221	23 805 947	8 825 503	160 304 8
\$25,000 under \$30,000	1	1	4,500,328	17,664,185	• • • • • • • • • • • • • • • • • • • •	7,692	1,825,713	397,024	20,482,041	21,285,023	7.381,601	163,121,693
\$30,000 under \$40,000 \$40,000 under \$50,000	::	::	8,997,011	44,300,681	F	1 1	1,671,042	395,903	35,101,720	36,479,744	11,542,962	318,646,0
\$50,000 under \$75,000	:	:	5,324,091	54,896,040	:	;	209,188	71,578	18,251,904	18,971,920	5.607.677	259,215,2
\$75,000 under \$100,000		•••	1,226,117	20,639,432	۱:	1:	25,430	9,355	4,128,121	4.290,038	1,258,897	82,235,9
\$200,000 under \$500,000	5. 1.	3.593	23 4.7 93	25,015,657	::	::	13,01	5,5/4	3.007,912	3,125,880	236 738	52,772.4
\$500,000 under \$1,000,000	95	397	40,710	6,126,677	: :	::	:		131,737	136,913	40,885	21,257,242
Nontexable returns, total	11.725	54.040	2.108.472	18.242.803	19 948	708 AF.	2 908 881	1,003	33,908	780,85	10 200 440	32,030,207
		2							41 XW 101			

Table 1.4—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

	Income tax t	Income tax before credits					Tax credits					
			Total	taj				Total personal o	credits			
Size of adjusted gross income	Number of	Amount	io raderio		jo redmin		Child car	re credit	Credit for the elderly and disabled	he elderly sabled	Residential en	energy credit
			sunter	Amount	retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(144)	(145)	(148)	(147)	(148)	(149)	(150)	(151)	(152)	(153)	(154)	(155)
All returne, total	85.994.216	332,165,333	20,995,285	10,248,044	15,041,372	4,282,205	8,417,522	3,127,702	462,548	108,642	2,978,881	811,675
No adjusted gross income	4,329	7,429	1,416	6,237	1,043	86	4.	.5	68	52	£.	:
\$1 under \$1,000	1;	1 ;	1;	13		: 100	l	ı	1	1	1 80 00	1000
\$1,000 under \$2,000 \$2,000 under \$3,000	183,198 196,519	9,856	. 4,341	.3,413	*2,840 *8,517	-207	-2,839	.2,126	1 1	1 1	-2,839	/02-
\$3,000 under \$4,000	1,313,636	74,770	24,949	554	.10,106 86,525	-232 4 644	29.891	2.672	31,229	1.218	.2,839	125
\$5 000 under \$6,000	2.476.948	526.822	346,285	33,948	157,023	13,390	73,977	7,108	45,976	4,560	921,7.	.583
\$6,000 under \$7,000	2,651,970	773,960	588,022	88,129	217,907	30,075	98,026	17,668	60,723	9,802	27,767	1,635
\$7,000 under \$8,000 \$8,000 under \$9,000	3,204,111	1,520,589	841,273	194,324	333,906	74,382	187,701	52,599	68.139	18,016	29,105	2,558
\$9,000 under \$10,000	3,105,259	1,831,600	878,046	196,805	329,368	86.458	210,573	68.889	38,408	12,582	15,696	.2,112 4 849
\$10,000 under \$11,000 \$11,000 under \$12,000	2,765,152	2,251,836	438,215	130,588	349,903	94,917	202,380	79,821	19,873	-4.679	52,011	6,430
\$12,000 under \$13,000	2,648,733	2,543,547	374,393	118,968	304,275	92,607	189,191	79.596	31,085	-5,096 10,874	40,94 6 38,263	4,462 7,477
\$14,000 under \$15,000	2,639,425	3.248,333	479,740	185,630	406,846	144,840	277,628	126,941	11,356	*4,474	67,838	10,850
\$15,000 under \$16,000	2,523,695	3,408,028	454,911	153,787	362.845	108,018	227,665	94,040	10,018	.2,016 .5,675	54,157 37,810	8,203
\$17,000 under \$18,000	2,311,192	3.812,770	424.778	154.691	340.466	119,078	220,679	106,884	7,861	-931	65,349	8,405
\$18,000 under \$19,000 \$19,000 under \$20,000	2,177,447	3,960,582 4 189,095	385,863	146,557	319,296	109,601	203,592	96,310 74,579	*1,192 *9,362	.1.995	39,380	10,819
\$20,000 under \$25,000	8,935,254	21,110,963	1,930,561	726,370	1,571,781	474,200	996,644	382,137	.6.548	*1,692	260,685	71,449
\$25,000 under \$30,000	7,435,713	23,536,408	1,816,358	651,735	1,498,922	415,296	934,722	319,187	1 1		339,097	80,052
\$30,000 under \$40,000 \$40,000 under \$50,000	6,690,033	42,328,445	2,227,073	979,392	1,840,989	566,046	1,022,989	376,545	1	1	451,882	161,453
\$50,000 under \$75,000	5,617.088	56,916,608	2,154,565	1,231,405	1,679,398	460,882	740,016	293,047	1	I	437,473	129,343
\$75,000 under \$100,000	1,260,372	21,940,871	595,877	478,472 1.060.423	400,537 323,141	94,729 69,696	61,249	44,833 29,186	11	11	61,747	24,737
\$200,000 under \$500,000	236,867	22,084,949	170,625	732,823	95,509	16,666	8,538	4,394	19	1:	10,259	5,902
\$500,000 under \$1,000,000 \$1,000,000 or more	40,915 17,173	9,872,905	15,103	577,003	9,579	1,259	307	178	n:	-:	592	336
Taxable returna, total	82,815,131	330,800,733	17,816,200	8,883,444	13,660,515	3,787,721	7,459,996	2,813,378	264,033	65,232	2,809,895	697,849
No adjusted gross income	3,368	5,871	455	4.680	932		4.	2.	36	25	e.	-
\$1 under \$1,000 \$1,000 under \$2,000	183.198	9.856	-4.341	.204	.2,840	-207	1 1			1 1	-2,839	-207
\$2,000 under \$3,000	193,680	27,059	.11,983	-602	5,678	-284	I	1	1	1	I	ı
\$3,000 under \$4,000 \$4,000 under \$5,000	1,294,612 2,168,980	74,293 273,453	32,865	290'9	*18,227	.2,280	.2,839	-1,669		1 1	.2,839	.51
\$5,000 under \$6,000	2,180,267	496,845	49.604	3,971	34.783	1,490	.2,839	102	690'6	. 440	1,501	.1 285
\$6,000 under \$7,000 \$7,000 under \$8,000	2,217,258	955,342	97,018	25,126	69,637	6,375	600'7	786	.21,373	-4,206	11,356	•784
\$8,000 under \$9,000 \$9,000 under \$10,000	2,692,572	1,404,135	329,734	77,870	115,922	13,444	*18,535 48,425	10.443	31,229	5,579	.20,036 .10,018	.2.023 .937
\$10,000 under \$11,000	2,722,100	1,946,008	679,786	104,037	240,629	67,798	142,275	54,458	32,730	8,714	18,535	-2,145
\$11,000 under \$12,000	2,676,318	2,209,695	349,381	88,447 82,480	296,715	75,472 68 958	160,809	62,516 57,909	17,034	3,708	33.215	5,262 3,413
\$13,000 under \$14,000	2,593,618	2,839,913	427,034	122.647	358,748	109,862	236.468	93,665	29,893	10,055	32,585	3,457
\$14,000 under \$15,000	2.579,700	3,204,747	420,081	128.069	351.316	102.381	220.486	89.895	.8.517	1.664	51,308	7,062
\$16,000 under \$17,000	2,264,801	3,390,082	364.857	113,959	301,087	97,558	181,439	81,967	16,539	5,675	34,419	6,910
\$17,000 under \$19,000 \$18,000 under \$19,000	2,150,489	3,937,103	358,905	123,078	311,072	103,235	215,390	95,332	1,192	. 584	35,348	5,476
\$19,000 under \$20,000	2,114,326	4,154,327	345,080	105,022	292,325	82,191	201,041	371.308	9,302	1.692	24,308	43.821
\$25,000 under \$25,000 \$25,000 under \$30,000	7,381,017	23,426,217	1,761,662	541,545	1,473,353	385,141	926,206	316,450	P	3 1	320,675	52,673
\$30,000 under \$40,000 \$40,000 under \$50,000	11,542,682 6.675.047	50,805,470	3,236,424	1,130,962	2,739,955 1,833,794	770,560	1,572,868	375,931	1 1	1 1	735,192 449,461	156,422
\$50,000 under \$75,000	5,610,961	56,863,467	2,148,438	1,178,265	1,678,732	460,577	739,839	292,986	ı	I	529,088	• 164.078
\$75,000 under \$100,000 \$100,000 under \$200,000	1,258,330 902,973	21,931,855	593,835	469,456 1,049,146	400,002 322,585	94,701 68,254	115,322	44,833		1 1	71,603	. 29,358
\$200,000 under \$500,000	236,715	22,071,129	170,473	719,003	95,477	16,663			1:	1:	1 300	. 68
\$500,000 under \$1,000,000 \$1,000,000 or more	40,893 17,156	9,867,064	34.078	558,759	9,575	1,258	307	178	n:	-:	592	336
Nontaxable returna, total	3,179,085	1,364,600	3,179,085	1,364,600	1,380,857	474,484	957,526	314,324	198,515	43,410	168,986	113,825
					ŀ							

Table 1.4—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

						Tax credits—Cor	Continued					
	Total personal credits—Continued	dits—Continued			Foreign tay credit	av credit	l otel non-personal credits	credits	Total business credits	cradits		
Size of adjusted gross income			Number of						Investment credit	int credit	Alcohol fuel credit	credit
	Number of returns	Amount	returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(156)	(157)	(158)	(159)	(160)	(161)	(162)	(163)	(164)	(165)	(166)	(167)
All returns, total	4,290,354	214,189	4,957,997	5,608,852	453,863	782,561	4,614,307	4,791,132	4,980,112	6,968,070	1,694	551
No adjusted gross income	1,030	70	31,749	6,942	1	1	31,749	6,942	339,045	950.667	24.	°.
\$1 under \$1,000	e.	Э: :	*4.339	103	1	I	.4,339	103	32,968	15.083	ı	1
\$2,000 under \$3,000	*5,678	.584	14,880	. 448	1		14,880	. 448	55,137	30,727	1 1	1 1
\$3,000 under \$4,000 \$4,000 under \$5,000	77.267	107	23,119	431	.4.251	15	23,119	431	63,805	33,920	FI	1-1
\$5 000 under \$6 000	2887	1 140	20.485	1 248	.4 251	.123	16 234	1.124	49.902	22.466	ı	I
\$6,000 under \$7,000	31,391	970	60,021	9,279	1	3	60,021	9,279	77,763	60,389		
\$7,000 under \$8,000	48,264 48,961	1,712	64,373 80,496	12,110	1-1	1 3	64,3/3 80,496	12,110	86,327	65,324 91.035	1 1	1 1
\$9,000 under \$10,000	67,530	2.874	82.430	24.754	.4,252	.136	78,178	24,618	77,450	33,525	1	I
\$10,000 under \$11,000 \$11,000 under \$12,000	58,445	2,737	75,981	15,062 35,672	. 8,502	. 149	67,479	15.032	65.928	26,031 70,786	1 1	1 1
\$12,000 under \$13,000	79,815	3,454	82,556	26,412	3	<u>}</u> :	82,556	26,412	68,332	37,468	1	
\$13,000 under \$14,000 \$14,000 under \$15,000	71,158	2,685	111.932	33,355 40,791	: 1	: 1	111,932 95,799	33,355 40,791	102,945 93,506	51,517	1 1	1 1
\$15,000 under \$16,000	84,707	3,759	98,965	45,789	.4,251	.5,284	94,714	40,505	91,659	66,463	ı	I
\$16,000 under \$17,000	80.494	3,020	97,154	33,218	-4,251	1,258	92,903	31,960	79,910	42,055 68 770		1 1
\$18,000 under \$19,000	61,975	1,888	76.880	36,963	4,252	.38	72,628	36.925	72,712	62,904		+ 1
\$19,000 under \$20,000	70,832	3,465	88,688	49,330	10,640	2,422	82,299	46,908	14,54	961 911	ı	I
\$25,000 under \$30,000	341,425	16,056	399,713	236,439	*29,759	31,351	369,955	205,080	359,765	223.440	1 1	1 1
\$30,000 under \$40,000	702,091 547,825	34,003	740,774 527 839	521,852	76,545	50,032	674,847	399,572	656,659	1,205,556	7.1074	45
\$50,000 under \$75,000	707,235	38,492	688,143	770,568	89,331	210,186	629,482	558,054	608,524	605,263	:	?:
\$75,000 under \$100,000	250,232	14,944	296,087	383,756	40,404	17,127	262,664	362,638	257,906	361,368	171.	.31
\$200,000 under \$500,000	84,062	6,370	131,817	716,160	28,308	97,355	120,594	609.804	119,174	574,964	152	57
\$500,000 under \$1,000,000 \$1,000,000 or more	18,473 8,791	1,375	29,415 13,462	322,065 575,745	9,453 3,292	26,487 97,687	29,230 12,739	291,778 466,229	28,840 12,535	243,570 354,527	34	21 313
Taxable returns, total	4,208,431	211,262	4,231,318	4,920,399	430,295	643,084	3,911,171	4,242,385	3,717,266	4,049,506	1,677	548
No adjusted gross income	919	29	692	4,664	l	ı	269.	4.664	4.969	43,063	ł	ı
\$1 under \$1,000 \$1,000 under \$2,000	en :	ç: :	١:	١:			1:	1:	æ ç	.21	1	1 1
\$2,000 under \$3,000	5,678	.284	-6,305	.318	I	ı	.6,305	*318	.6,372	11,505	1	I
\$3,000 under \$4,000 \$4,000 under \$5,000	12,549	.559	11,500	.2,226	-4.251	15	10,387	-24	8,917	2,094	1	1 1
\$5,000 under \$6,000	.21,374	868.	.9,143	.207	.4,251	.123	*4,892	*384	.7.319	1,449	ı	ı
\$5,000 under \$7,000 \$7,000 under \$8,000	36,908 36,908	1,385	19,572	3,694 2,659	1 1	1 1	19,572	3.694 2.659	19,689	3,112	1 1	1-1
\$8,000 under \$9,000 \$9,000 under \$10,000	46,122 57,268	1,138	30,599 45 151	7,255 12,823	80 823	-22.178	30,599	7,255	26,318 36,254	6,531	1	1-1
\$10,000 under \$11,000	52,767	2,482	47,579	6,300		::	::	::	34,932	6,547	1	I
\$12,000 under \$13,000	71,136	3,255	669'/07	199'50	I	ı	:	:	38,202 41,085	7,719	H	1 (
\$13,000 under \$14,000 \$14,000 under \$15,000	71,158 67,366	2,685 2,512	::	::	1 1	11	::	::	68,920 67,836	10,476 22,801	1 1	1 1
\$15,000 under \$16,000	84,707	3,759	74,725	25,688	::	::	::	::	69,196	22,185	1	ı
\$17,000 under \$18,000	96,046 305	2,856	152,528	. 41,492	: 1	: 1	:	:	69,165	25,286	11	ΙΙ
\$18,000 under \$19,000	61.527	1,843	56,504	19,843	::	::	::	::	51,068	20,010	1 1	1 1
\$20,000 under \$25,000	397,675	18,657	365,292	159,569	:	:	:	:	307,397	129,332	1	ı
\$25,000 under \$30,000	340,408	16,017	362,038	156,404	*21,257 68,043	2,636	340,782	153,761	325,344	152.688	1 1	1 1
\$40,000 under \$50,000	544,254	27,907	517,283	380,394	29,758	13,548	491,151	366,566	471,471	370,454	1.074	45
\$20,000 under \$75,000	10,000	285,500	294 406	374 758	620,161	***************************************	999,217	9/9/060	255 148	347 007	171.	.31
\$100,000 under \$200,000	240.737	15,769	351,009	980,898			314,176	768,108	301,830	754,175	188	:8:
\$500,000 under \$1,000,000	18,469	1,375	29,389	316,224	9,434	20,656	29,222	291,767	28,800	243,349	3 8	5 S
\$1,000,000 or more	8,788	744	13,444	557,501	3,275	79,444	12,736	466.228	12,510	353,549	47	313
Contractor of the first of the		2201	210'02	*C**	20,02	111111111111111111111111111111111111111	201,000	21000	200,200,	200 la 1 a 1 a		,

Table 1.4—Ali Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

		Tax credit	Tax credits—Continued		Income tax afte	Incoma tax after personal credits	Income tex	Income tex after credits	Alternative r prafarences	Alternative minimum tax prafarences (Form 6251)	Alternstive preference fe alternetive	Alternstive minimum tex preference for returns with effernative minimum tex
Siza of adjusted gross incoma	Other tax credits	t credits	Earned income credit used to offset Income tax before credit	credit used to t before credits	Number of		Number of		Number of		Number of	
	Number of raturns	Amount	Number of returns	Amount	returns	Mount	returns	Amount	returns	Amount	returns	Amount
	(168)	(169)	(170)	(171)	(172)	(173)	(174)	(175)	(176)	(177)	(176)	(179)
All returns, total	13,385	12,281	2,688,925	379,571	84,930,534	327,903,320	82,762,130	321,917,289	19,873,099	111,286,623	409,666	43,251,161
No adjusted gross income				l I	4,320	1.40%	5.043	761,1	371,476	726,327	188'.	2,174,896
\$1,000 under \$2,000	1	1	1,501	.296	183,198	9,648	183,197	9,351	178,436	125,637	36.	13,869
\$3,000 under \$4,000	1 1	1 1	2,839	30.0	1,307,873	74,539	1,294,527	74,216	263.403	171,709	104	20,219
\$4,000 under \$5,000	1 1	1 1	95,502 182,347	19.467	2,270,178	513,432	2,168,980	492 874	330 509	329,648 269 728	991.	-24.675
\$6,000 under \$7,000	ı	I	338,653	48,859	2,528,075	743,884	2,160,340	685,831	362,601	258,103	. 638	30,948
\$8,000 under \$9,000	1 1		505,905	105,306	3,049,300	1,446,207	2,692,571	1,326,265	344,444	356,895	. 225	.21,753
\$9,000 under \$10,000	1 1	1 1	589.073 563 123	31 990	2,976,002	1,745,142	2,773,869	1,634,795	318,983	307,965	.313	33,663
\$11,000 under \$12,000	1	1	27.000	3 1	2,718,049	2,156,920	2,676,318	2,121,248	375,100	270,471	9.	13,078
\$13,000 under \$14,000	1 1	1 1	1 1		2,627,362	2,750,622	2,593,617	2,717,266	340,102	368,492 388,733	•42	6,324
\$14,000 under \$15,000	I	ı	I	ı	2,603,692	3,103,493	2,577,215	3,062,703	344,325	422,076	.3,022	*113,582
\$15,000 under \$17,000	1 1	1 1			2,283,974	3,309,305	2,264,801	3,276,123	402,893	474,340	.560	.32,827
\$17,000 under \$18,000 \$18,000 under \$19,000				1 1	2,304,976	3.693,692	2,285,619	3,658,079	374,975	414,602	9696	36,331
\$19,000 under \$20,000	1	ı	ı	1	2,141,451	4,098,634	2.113,132	4,049,305	386,417	505,665	4,069	132,316
\$20,000 under \$25,000	18	15	1	1	8,900,629	20,636,763	8,823,368	20,384,592	1,628,975	2,551,941	16,594	555,563
\$25,000 under \$30,000 \$30,000 under \$40,000	2,163	154	1 1	1 1	7,418,043	50,121,112	7,380,317	49,674,507	3.031.904	2,198,484 5,422,478	13,408 33,664	1.237.377
\$40,000 under \$50,000	.2,183	.190	1 1		6,684,978	41,762,453	6,661,020	41,349,053	2,275,374	5.281,004	47,229	1,613,407
\$75,000 under \$100,000	1,664	439			1,259,813	21,846,148	1.251.250	21,462,399	875.994	6.956.458	54.630	2,712,030
\$100,000 under \$200,000	2,825	1,378	1	1	903,737	29,727,307	897,817	28,736,576	729,279	15,420,053	85,546	6,795,541
\$500,000 under \$1,000,000	474	1,362	1 1	1 1	40,913	9,870,271	40,835	9,548,206	39,651	9,680,027	6,159	7,846,447 4,224,298
\$1,000,000 or more	298	2,481	1 :	1 3	17,173	15,747,577	17,138	15,171,832	16,885	22,729,901	3,975	11,158,927
No adjusted gross income	13,361	12,036	1,187,942	1/5,498	3.367	327,013,185	3.045	32,718,1289	8.035	703,635,897	7.831	43,251,161 2,174,896
\$1 under \$1,000	ı	ı					2 1		.32	*4,248	*32	•4.248
\$1,000 under \$2,000 \$2,000 under \$3,000	1	I	1,501	-296	183,198	9,648	183,197	9.351	59.714	32,226	96.	13,869
\$3,000 under \$4,000 .	1	1	1 [1 1	1,294,527	74,240	1,294,527	74,216	94,116	55,516	104	*20,219
\$4,000 under \$5,000	ı	ı	2,839	1,561	2,168,980	271,173	2,168,980	267,386	138,354	111,208	166	-24,675
\$5,000 under \$6,000 \$6,000 under \$7,000	1 1	1 1	1,501	1,973	2,180,267	495,355 689,950	2,180,267	492,874 685,831	205,478	182,465 162,493	.638	.30,948
\$7,000 under \$8,000	l	ı	51.815	16,092	2,217,258	948,967	2,217,258	930,216	243,719	157,979	*118	12,846
\$9,000 under \$10,000	1	ı	415,893	68.042	2,773,915	1,715,660	2,773,869	1,634,795	250,967	237,132	.647	.33,663
\$10,000 under \$11,000	1 1	1 1	513,983	29,938	2,722,100	1,878,210	2,722,100	1,841,971	306,977	250,512	*313	*28,132
\$12,000 under \$13,000	1	ı	ı	1	2.579.763	2,438,102	2,579,678	2,424,580	336,005	325,580	114	606.6
\$13,000 under \$14,000 \$14,000 under \$15,000	 	1	11	1-1	2,593,618	3,087,278	2,593,617	3,062,703	303,727 319,350	299,924 379,084	.3,022	-6,324 -113,582
\$15,000 under \$16,000	1	1	1	1	2,488,079	3,279,930	2,488,034	3,254,241	378,967	428,935	145	11,907
\$17,000 under \$18,000	1 1	1 1	1 1	1 1	2,264,801	3,683,169	2,264,801	3,276,123	351,776	353,764	969	32,827
\$18,000 under \$19,000 \$19,000 under \$20,000	1 [1 1	1 1	2,150,489	3,833,868	2,150,489	3,814,025	340,252	472,952	3,503	136,249
\$20,000 under \$25,000	ı	ı	ı	ı	8,825,508	20,544,161	8.823,368	20,384,592	1,550,313	2,286,168	16,594	555,563
\$25,000 under \$30,000 \$30,000 under \$40,000	.22	154	! !	1 1	7,380,368	50.034.909	7,380,317	22,884,673	1,422,412 2,980,265	2,128,735	13,408	446,675
\$40,000 under \$50,000 \$50,000 under \$75,000	.2.183	190	1 1		6,674,444	41,729,446	6,661,020	41,349,053	2,258,153	5,125,492	47,229	1,613,407
\$75,000 under \$100,000	6.424	7,232	ı	1	1,258,218	21,837,154	1,251,250	21,462,399	873,331	6,921,457	54,630	2,712,030
\$100,000 under \$200,000 \$200,000 under \$500,000	::	::		1 1	902,749	29,717,472	897,817	28,736,576	727,011	15,380,760	31 913	6,795,541
\$500,000 under \$1,000,000	474	1,362	1		40,891	9,864,429	40,835	9,548,206	39,589	9,670,726	6,159	4,224,298
ontaxable returns, total	24	-224	1,500,983	- 204 072	917,156	15,729,333	17,138	15,171,832	16,844	7 650 726	3,975	726,861,11
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Table 1.4—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

	Alternative	Alternative minimum lax	Total inc	Total income tax	Self-empk	Self-employment tax	Penalty tax on individual retirement arrangements	n individual rangements	Earned income credit used to offset all other taxes	credit used to her taxes	Total tax liability	liability
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(180)	(181)	(182)	(183)	(184)	(185)	(186)	(187)	(188)	(183)	(190)	(191)
All returns, total	427,688	3,791,672	82,846,420	325,710,254	9,661,418	11,526,572	281,657	89,954	774,579	209,212	84,889,726	338,764,670
No adjusted gross income	7.878	183,927	10,928	185,398	193,227	157,459	3,649	1,115	66,707	16,619	209.417	454,412
\$1 under \$1,000	.32	. 524	•32	• 524	69,543	9,965		1	13,278	2,387	96,866	8,267
\$2,000 under \$3,000	.694	.4,051	193,747	30,508	192,196	65,607		1 1	58,831	12,777	382.416	84,036
\$3 000 under \$4,000	104	.2.980	1,294,631	77,196	226,909	78,127	.4,340	. 882	50,975	14,668	1,473,661	142,655
\$5.000 under \$6.000	826.	12,727	2,181,195	505,602	288,148	144.766	.3,001	.846	117,971	44,992	2.333.770	607,666
\$6.000 under \$7.000	.638	1,610	2,160,975	687,441	282,739	156.933	.2,694	.367	98,634	36,373	2.293.009	812,182
\$7 000 under \$8 000	.118	1,598	2,217,376	931.813	219.753	117,640	1,501	.1 752	74,912	21,617	2,309,739	1,028,890
\$9 000 under \$10,000	.647	1.736	2,774,516	1,636,531	228,584	167.051	2,839	.480	44,448	5,594	2,856,962	1.804.091
\$10,000 under \$11,000	.313	.2277	2,722,412	1,844,248	231,438	179.743	.5,843	-644	37,268	1,960	2,779,121	2 025,224
\$11,000 under \$12,000 \$12,000 under \$13,000	.114	1.940	2,676,358	2,123,188	221,664	195.376	814,11	3,107	1 1	1 1	2,734,264	2.319,833
\$13 000 under \$14,000	899.	2.407	2,593.659	2.719.674	178,094	159,394	1,501	.321	1	1	2 621.434	2.881.044
\$14 000 under \$15,000	3176	7,119	2,580,391	3,069,821	220.892	226.810	6,871	2.110	1	I	2 608,192	3,304,026
\$15 000 under \$15,000 \$16 000 under \$17 000	.560	1,666	2,264,914	3.278,453	237.903	200,957	-8,517	.1,462	1	1 1	2,520,482	3,527,201
\$17 000 under \$18,000	969	3,271	2,286,314	3,661,350	226,394	245,940	.2,848	006.	l	1	2,309,737	3,912,539
\$18,000 under \$19,000 \$19,000 under \$20,000	3,503	6,687 8,678	2,151,361 2,115,018	3.820,712 4.057,983	194,786 234,615	217,992	6,126	1.176	1 1	1 1	2,173,113	4,044,912 4,309,719
\$20,000 under \$25,000	16,594	35,894	8,826,109	20,420,486	971,940	1,070,175	26,804	7.840	1	1	8,892,774	21,538,185
\$25,000 under \$30 000 \$30 000 under \$40 000	13,408	32.178	7,384,215	22,916,851	805.062	930,547	33,967	8.407	1 1	1	7,417,240	23.880,300 51.568.159
\$40 000 under \$50,000	50,192	152,612	6.677.614	41,501,665	734,411	1,289,699	39,77	13,683	1 1		6,690,507	42,889,442
\$50,000 under \$75,000	98.744	379,579	5.615.517	56,064,781	736,402	1,620,369	35,326	13,839	1	1	5,620,555	57,829,175
\$75,000 under \$100,000 \$100,000 under \$200,000	58.260 89.012	332,257	1,260,060	21,794,656	251,991	720,672	3.789	6.574	1 1	1 1	1.262,192	30.506.285
\$200.000 under \$500,000	32,385	680,776	237,592	22,032,978	60,586	163,356	618	800	1	1	237,791	22.379.218
\$500 000 under \$1,000,000 \$1,000,000 or mare	6,190 3,983	329.850 556.217	41.037	9.878,188	11,638 3,932	59,376	40	93 229	1 (41,061	10.063,763
Taxable returns, total	427,688	3,791,672	82,846,420	325,710,254	7,551,837	10,021,492	262,622	83,987	9.	ŗ.	82,846,420	337,330,493
No adjusted gross income	7.878	183,927	10,928	185,398	1.908	. 3,442	.27	86.	9.	€.	10,928	256,148
\$1 under \$1,000 \$1,000 upder \$2,000	32	.1830	183 202	11 190		. 22	1			1	*32	.566
\$2,000 under \$3,000	-694	4.051	193,747	30,508	•45	*210				1 1	193,747	30,772
\$3,000 under \$4,000 \$4,000 under \$5,000	104	.2,980	1,294,631	77,196	47.392	16,099	1 1	1	1	1	1,294,631	93,687
\$5.000 under \$6.000	826.	12.27	2 181 195	505,602	96 951	41.892	.3 001	.846			2 181 195	548 947
\$6,000 under \$7,000	.638	1,610	2,160,975	687,441	132,018	67,718	1 2	1 :		1	2,160,975	756,256
\$8,000 under \$9,000	.225	1,685	2,692,796	1,327,950	149,928	105,281	5,678	1,752	1 1	1 1	2.692,796	1,435,331
\$9,000 under \$10,000	.647	1,736	2,774,516	1,636,531	146.038	104,853	.2,839	.480	1	ı	2,774,516	1,747,276
\$10,000 under \$11,000 \$11,000 under \$12,000	*313	1 940	2,722.412	1,844,248	174,235	131,026	28 414	.229			2,722,412	1,976,777
\$12,000 under \$13,000	114	9.10.1	2.579.792	2,425,656	201,820	154,613	1	1	1	1	2,579,792	2.584,968
\$13,000 under \$14,000 \$14,000 under \$15,000	3,176	7,119	2,580,391	2.719,674 3.069,821	151,820 193,091	130,226	::	::	1 1	1 1	2,593,659	3.271,144
\$15,000 under \$16,000	145	1.666	2,488,093	3.255,908	207,551	160,013	ı	1	1	1	2,488,093	3,418,540
\$16,000 under \$17,000 \$17,000 under \$18,000	. 260	2,331	2,264,914	3.278,453	192,986	202,625	: :	::			2,264,914	3,486,998
\$18,000 under \$19,000	3,503	6.687	2,151,361	3.820,712	174.924	189,424	.5.678	.832		1 1	2,151,361	4,015,701
\$19,000 under \$20,000	4,069	8.6/8	2,115,018	4,057,983	211,106	207,466	.4.364	1,176	l	I	2,115,018	4,269,801
\$20,000 under \$25,000 \$25,000 under \$30,000	16,594	32,178	8,826,109 7,384,215	20.420,486 22,916,851	910,762	985,438 870,142	33,520	7.840	1-1	1 1	8,826,109 7,384,215	21,450,653 23,817,094
\$30,000 under \$40,000	34.111	119.250	11,544,233	49.793.757	1,208,567	1,569,895	. 96.228	. 28.583	1	1	11,544,233	51,439,165
\$50,000 under \$75,000	30,192 98,744	379,579	5,615,517	41,501,665 56,064,781	733.081	1,261,220	35,321	13.762	1 1	1-1	5.615,517	42,854,583 57,805,870
\$75,000 under \$100,000	58,260	332.257	1,260,060	21,794,656	250,595	715,628	10,466	4.750	ı	ı	1,260,060	22,591,180
\$200,000 under \$500,000	32,385	680,776	237,592	22,032,978	60,468	163,048	615	796	I		237,592	22,377,415
\$500,000 under \$1,000,000 \$1,000,000 or more	6,190	329,850	41,037	9,878,188	15,546	70,620	72	88 88	1 [1 1	41,037	10,063,239
Nontaxable returns, total	1	1	1		2,109,581	1,505,080	19,035	5,966	774,573	209,209	2,043,306	1,434,177
Footnote(s) at end of table												

Table 1.4—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

					Taxpayments						Earned income credit refundable portion	ime credit s portion
Size of adjusted gross income	Ţ	Total	Income to	Income tax withheld	Estimated tax payments	c payments	Windfalf profit tax overpayment	overpayment	All other taxpayments	cpayments1	Number of	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	retums	Amount
	(192)	(193)	(194)	(195)	(196)	(197)	(198)	(199)	(200)	(201)	(202)	(203)
All returna, total	93,979,989	374,657,500	86,796,750	299,184,608	11,794,640	64,406,134	122,281	85,381	2,713,115	10,981,377	4,743,200	1,498,875
No adjusted gross income	540,787	1,174,423	337,872	622,166	121,399	388,288	7.877	7,791	167,618	156.178	33,908	10,776
\$1 under \$1,000 \$1,000 under \$2,000	1,713,542 2.620,815	144,339 335,651	1,668,888 2,543,850	130,494 291,703	28,400 60,028	12,831 39,186		1 1	19,286 33,533	1.014	208.141 325.085	14,448 52,553
\$2,000 under \$3,000	2,742,368	596,834 768,242	2,667,221 2,547,058	498,138	62,020	89,966	.5,022	.50	34 496	8,464	445,759	116,945
\$4,000 under \$5,000	2,615,262	945,189	2,486,977	869,343	116,947	62,932		3	26,535	12,914	553,749	250,011
\$5,000 under \$6,000	2,660,829	1,213,405	2,480,855	1,131,162	171,529	70.398	1 1	1 1	49,852	11,845	589.877	282,242
\$7,000 under \$8,000	2.687,174	1,880,129	2,461,288	1,677,070	264,733	166,410	1	1.	43,629	36,650	573,864	170,110
\$8,000 under \$9,000 \$9,000 under \$10,000	3,016,886	2,377,619	2,722.291 2.653.245	2,124,968	321,401 362,767	239,572 301,555	: 1	: 1	48,450	13,078	496,710	100,884 37,045
\$10,000 under \$11,000	2,749,945	2,914,414	2,443,702	2,573,209	356,399	325,143	•1,279	.35	38,531	16,026	113,146	5,584
\$11,000 under \$12,000	2,686,401	3,126,301	2,397,733	2,759,857	401,820	358.173	.2,839	6.	20,023	8,263		
\$13,000 under \$13,000	2,612,089	3,848,226	2,320,001	3,376,186	385,284	459,422	-2,841	.122	23,875	12,496	1 1	
\$14,000 under \$15,000	2,588,194	4,279,535	2,374,671	3,888,248	311,849	375,374	.2,839	142	29,835	15,771	1	1
\$15,000 under \$16,000 \$16,000 under \$17,000	2,485,545	4,407,390	2,212,166	3,844,559 4,026,723	308.010	539,665	22.	- F	34,813	13,462		
\$17,000 under \$18,000	2,268,220	4.907.947	2,075,334	4,347,905	318,128	545,741	1.194	.48	17,762	14,253	ı	ì
\$18,000 under \$19,000 \$19,000 under \$20,000	2,146,340 2,122,822	4,943,174 5,356,673	1,979,257 1,905,584	4,428,988 4, 6 87,731	298,865 316,062	499,136 639,962	*2,885	.329	35,265 39,675	15,049		11
\$20,000 under \$25,000	8,869,051	26,232,380	8,167,079	23,381,017	1,275,651	2,728,455	996'6	760	165,937	122,149	í	ı
\$25,000 under \$30,000	7.400.268	29,021,054	7,037,458	26,797,634	781,399	2,093,495 5,264,962	20,535	*54 5 573	117,826	129,872 298,191	1 1	
\$40,000 under \$50,000	6,659,972	48.835.410	6,278,330	43,961,275	904,564	4,582,585	6,249	926	342.770	290,593	1	i
\$50,000 under \$75,000	5,583,778	62,017,694	5,122,388	51,815,621	1,139,776	9,015,220	17,144	23,595	546,667	1,163,258	1	I
\$75,000 under \$100,000 \$100,000 under \$200,000	898,077	28,243,600	739,830	17,850,076	432,698	9,048,726	16,736	12,816	185,044	1,331,982		f I
\$200,000 under \$500,000	236,741	19,710,241	178,355	9,126,076	144,096	8,954,376	5,458	7,046	66,333	1,622,742		
\$300,000 under \$1,000,000 \$1,000,000 or more	40.805 17,234	12,436,879	13,096	2,460,997	13,811	6.121,856	9,676	6,003	8,449	3,848,024		1 1
Taxable returns, total	79,407,480	367,383,152	73,247,130	293,566,479	10,921,224	63,013,503	105,706	76,921	2,145,918	10,726,249	1	ı
No adjusted gross income	7,036	194,664	4,128	38,548	23,904	76,888	1,646	. 605	19,473	87,092	ı	I
\$1 under \$1,000	30 00	1,028	. 28	797.	::	::	1	1 :	::	::	1 1	1 1
\$2,000 under \$3,000	43,280	10,854	31,924	8,371	:	:		1	:	:		1
\$3,000 under \$4,000 \$4,000 under \$5,000	1,062,339	310,970	1,012,089	285,231	60,353	23,815	: 1	: 1	1.572	.5.871	1 1	t
\$5,000 under \$6,000	1,828,677	868,474	1,716,819	820,150	120,546	43,610	1	ŀ	10,570	4,714	ı	I
\$6,000 under \$7,000	1,847,544	1,156,136	1,684,511	1,009,361	185,521	116,906	1 1	1	10,739	.29,869		1 1
\$8,000 under \$9,000	2,380.718	1,961,001	2,148,500	1,770,823	264,975	182,364	1	I	21,467	7,815	1	I
\$9,000 under \$10,000	2,551,542	2,488,060	2,285,421	2,212,120	322,994	264,564	1 6	1	24.300	11,3/5	ı	l
\$11,000 under \$11,000 \$11,000 under \$12,000	2,554,737	2.974,484	2,280,874	2,631,693	1,023,125	940,641	50,70	<u>+</u> :	790'6/	98,478	1 1	
\$12,000 under \$13,000	2,476,131	3,285,302	2,232,566	2.931,124	365 536	414 623	1:	1:	::	::		1 1
\$14,000 under \$15,000	2,496,534	4,125,378	2,289,306	3,761,198	300,898	351,607	.2,839	142	23,434	12,430	I	I
\$15,000 under \$16,000	2,428,552	4,319,724	2,171,802	3,790,105	405,319	509,583	1	ł	34.364	20,036	1	1
\$17,000 under \$18,000	2,228,864	4,393,302	2,037,312	4,273,659	299,956	447,020	1,194	. 48	15,065	13,942		1
\$18,000 under \$19,000 \$19,000 under \$20,000	2,113,403	4,864,688	1,955,782	4,369,801	290,759 306,896	483,740 594,439	-2.885	-329	30,472	11.148	11	
\$20,000 under \$25,000	8,736,080	25,838,440	8.067,958	23,114,094	1,240,468	2,624,540	10,586	590	245,180	218,069	ı	1
\$25,000 under \$30,000	7,333,822	28,773,365 60 968 096	6,980,060	26,622,819	769,800	2.031.993	19.815	200	221 294	291 916	!	1
\$40,000 under \$50,000	6,640,462	48,730,460	6,264,685	43,902,789	898,839	4,557,880	. 23,388	24,541	*884,239	1,428,633	1 1	
\$75,000 under \$100,000	1,250,974	22,329,332	1,078,675	16,061,144	431,179	5,713,879	8,813	6,547	182,307	547.762	ı	1
\$100,000 under \$200,000	895,494	28,213,280	738,222	17,831,983	403,158	9,038,153	16,725	12,771	184,281	1,330,372	1 1	!
\$500,000 under \$1,000,000	40,754	8,965,961	29.527	3,120,756	30,835	4,709,001	: :	, ,		1000000	1	I
\$1,000,000 or more Nontaxable returns, total	17,196 14,572,509	12,434,509 7,274,349	13,071 13,549,620	2,459,903 5.618.129	13,787	6,120,967	942	6.001	8,435 567,197	3,847,637	4,743,200	1,498,875
		1										

Table 1.4—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

Color	Number of		Number of	
Munimer of Amount Muni		Amount		Amount
Triangle	returns		returns	
77,424,000 76,220,146 74,914,665 66,923,992 3,946,300 77,924,000 993 993 993 993 993 993 993 993 993	(210)	(113)	(212)	(213)
1762.000 1762.000 1640.000	70 21,210,194	39,091,228	2.035,658	262,232
2 2740.775	91 113,750	229,244	*12,518	1,346
2 2773.75		6,670		
2 2475, 30 107,538 2,242,381 1061 013 70 049 2 2456, 30 1077,538 2,242,381 1061 013 70 049 2 2456, 30 1,175,38 2,242,138 1061 013 70 049 2 2456, 30 1,175,38 2,242,138 1061 013 70 049 2 2456, 30 1,175,38 2,242,138 1061 013 70 049 2 256, 36 1,175,38 2,242,138 1060 022 107,002 2 107,003 2		61,022	.22	
2.406.03	16 431,457 22 626,194	68,040	*6,086 19,871	
2.466.040 1199.089 2.4271.02 11710.039 10.2141 11710.039 12.446.040 1199.089 2.600.330 1206.243 1170.039 126.543 116.265 124.943 11.66.041 1199.089 12.66.341 110.06.089 12.25.341 110.06.089 12.25.341 110.06.089 12.25.341 110.06.089 12.25.341 110.06.089 12.25.341 110.06.089 12.25.341 110.06.089 12.25.341 110.06.089 12.25.341 110.06.089 12.25.341 110.06.089 12.25.341 110.06.089 12.25.341 110.06.089 12.25.341 110.06.089 12.25.341 110.06.09 12.		191,908	23,053	
2.2972.292 1.241.9089 2.290.0390 1.170.039 1.14.559 4.4 2.397.99 2.290.0390 1.100.094 1.14.559 4.4 2.397.99 2.290.0390 1.200.247 1.126.04 2.290.390 1.200.247 1.126.04 2.290.390 1.100.094 1.100.094 2.297.99 1.100.094 1.100.094 1.100.094 1.100.094 1.100.094 1.100.094 1.100.094 1.100.094 1.100.094 1.100.094 1.100.094 1.200.094 1.100.094		185,602	34,750	1,396
2 2.75 2.89 1.06 6.99 1.06	-	1/8,684	27,135	
2.256.272.292 1.106.894 2.770.384 1.005.089 1.99 1.006.894 2.770.384 1.005.089 1.96.293 1.006.894 1.005.089 1.005.089 1.006.894 2.770.384 1.005.089 1.006.394 1.005.089 1.006.394 1.005.089 1.006.394 1.006.39		244,241	61,519	
2.13.07 1.106.38		233,272	47.847	2,034
0.00 2.193.77 1.227.270 2.072.795 1.187.407 91.388 0.0 2.196.031 1.227.323 1.067.334 91.388 91.388 0.0 2.060.726 1.061.926 1.061.926 1.186.442 91.388 0.0 1.708.461 1.196.347 1.186.442 1.196.442 91.388 0.0 6.960.384 6.361.002 6.773.442 1.186.426 1.166.347 0.0 6.960.384 6.361.002 6.777.462 1.266.375 2.986.36 0.0 6.960.384 6.361.002 6.777.460.370 6.986.375 2.986.36 0.0 6.360.305 1.266.377 4.760.370 8.882.491 117.704 0.0 4.960.305 1.264.700 8.882.491 117.704 117.704 0.0 4.760.370 8.882.491 117.704 117.704 116.427 0.0 4.760.370 8.882.491 117.704 116.427 114.706 0.0 4.760.370 8.782.461 117.706 114.706 114.		306,290	58.242	
2 0.00 2.00 2.00 2.00 2.00 2.00 2.00 2.	551,811	262,230	44,460	2,141
1,000,000 1,00		947.973	64 126	
0.00		330,399	43,436	
0.000		344.197	70,012	
6.886.137 (2.889.316 6.386.136 6.08.875 386.433 386.136 (2.886.136 6.386.136 6.386.136 (2.886.136 6.386.136 6.386.136 (2.886.136 6.386.136 6.386.136 (2.886.136 6.386.136 6.386.136 (2.886.136 6.386.136 6.386.136 (2.886.136 6.386.136 6.386.136 (2.886.136 6.386.136 6.386.136 (2.886.136 6.386.136 6.386.136 (2.886.136 6.386.136 6.386.136 (2.886.136 6.386.136 6.386.136 (2.886.136 6.386.136 6.386.136 (2.886.136 6.386.136 6.386.136 (2.886.136 6.386.136 6.386.136 (2.886.136 6.386.136 6.386.136 (2.886.136 6.386.136 6.386.136 (2.886.136 6.386.136 6.386.136 (2.886.136 6.386.136 6.386.136 (2.886.136 6.386.136 6.386.136 6.386.136 (2.886.136 6.386.136 6	56 452,833	336,974	48,450	3,547
0.0 8.986.157 6.586.156 2.49.866 4.25.72 4.98.66 4.25.72 4.98.66 4.25.72 4.98.66 4.25.24 4.27.72 4.98.67 4.27.72 4.27.74 4.27.72 4.27.74 4.27.72 4.28.72 4.27.74 4.27.72 4.27.72 4.24.81 2.27.74 4.24.81 2.31.72 4.24.81 2.31.72 4.24.81 2.31.72 4.24.81 2.31.72 4.24.81 2.31.72 4.24.81 2.31.72 4.24.81 2.31.72 4.24.81 2.31.72 4.24.81 2.31.72 4.24.81 2.31.72 4.24.81 2.31.72 4.24.81 2.31.72 4.24.81 2.31.72 4.24.81 2.31.72 <	- (1	1.681,340	218,803	14,464
0.00 6.73 1.92 2.855.34 6.75.39 8.285.49 14.18.22 2.855.34 6.73.192 2.855.34 6.73.192 2.855.34 6.73.192 2.855.34 6.73.192 2.855.34 6.73.192 2.855.34 6.73.192 2.855.34 6.73.192 2.855.34 6.73.192 2.855.34 6.73.192 2.855.34 6.73.192 2.855.34 6.73.192 2.855.34 6.73.192 2.855.34 6.73.192 2.855.34 6.75.167 2.855.34 6.75.16		1,463,462	150,103	14,300
000		2,752,171	185,119	22,027
000 4673182 2.855.237 610,349 2.383.044 141832 28.000 405738 3.210,568 3.616,483 812,604 578 3.510,548 6.85.237 610,349 2.387,489 1.055,889 1.055,889 1.055,889 1.055,889 1.055,889 1.055,878 1.056,189 1.055,889 1.055,878 1.056,189 1.055,		5,135,750	226,256	<u></u>
0000 97.999 2.137.831 65.433 61.227,167 6.989	588,670	3,117,032	87,046	20,184
0.000		4,830,935	24,914	iòi
Order 62,891,515 68,108,562 60,553,789 61,227,167 3,587,545 6,888 Orme 27 1,695 2,378 42,481 2,317 2,318 2,317 2,318 2,317 2,318 2,317 2,318 2,317 2,318 2,317 2,317 2,317 2,317 2,317		2,154,984	4,298	8,881
000 2.00 3.786 4.2.461 2.3.7 1.42.18 3.786 4.2.461 2.3.7 2.3.7 1.42.18 1.325 8.339 6.66 6.67 1.42.18 3.786 9.50,41 95.50,41 2.3.78 5.678 980.926 2.55,411 955,041 453,233 6.673 23.215 1.602.673 4.70.225 1.598.588 463,136 7.678 487,511 1.602.673 5.53,475 1.556.782 560,491 23.215 48.751 1.602.673 4.70.225 1.586.782 560,491 23.215 48.751 1.602.863 1.70.891 1.556.782 560,491 7.575 1.43.292 2.74.663 957.916 2.044.274 918.706 1.43.292 1.43.292 2.74.663 957.916 2.044.274 918.706 957.574 1.43.292 0.00 2.143.887 954.124 954.254 91.855 957.574 1.40.401 0.00 2.055.134 1.17.986	19.	38 310 496	1 909 490	254.049
. 1.4890 . 3.918 . 9.972 . 1.4890 . 3.918 . 9.9212 . 9.853 . 9.853 . 9.873 . 9.803 . 9.912 . 9.803 . 9.912 . 9.803 . 9.912 . 9.803 . 9.912 . 9.803 . 9.912 . 9.803 . 9.912 . 9.803 . 9.912 . 9.803 . 9.912 . 9.803 . 9.912 . 9.803 . 9.913 . 9.803 . 9.913 . 9.803 . 9.913 . 9.803 . 9.913 . 9		124,187	713	282
14.200 1.325 1.602 6.614 1.36 1.325 1.602 6.614 1.36 1.325 1.602 6.614 1.36 1.325 1.402 1.302 1.		.233	: ;	
980 936		23.836	ς ₂ Ι	
1,664,188 455,485 1,643,782 453,293 2,3215 1,664,188 1,662,638 1,663,782 1,565,782 1,565,782 1,565,782 1,565,782 1,565,782 1,565,783 1,5	310,866	38,173	.1,585	
1,002,670 1,002,670 1,002,670 1,003,652 1,003,652 1,003,652 1,003,652 1,003,652 1,003,652 1,003,652 1,003,652 1,003,652 1,003,652 1,003,653 1,003,		82,870	12,082	•
2,033,652 2,034,733 1,655,288 5,60,799 75,750 2,033,652 2,034,633 1,972,127 734,373 86,933 2,164,639 95,746 2,172,648 888,773 143,292 2,143,867 951,985 2,044,633 1,040,1 91,343 2,143,867 951,985 2,045,683 907,557 1,140,401 2,043,964 1,042,104 94,127 1,052,684 91,851 2,044,497 1,048,141 1,985,533 1,160,080 101,149 1,082,562 1,175,068 1,176,080 107,19 1,760,817 1,175,068 1,176,080 107,19 1,672,404 1,220,685 1,176,080 107,19 1,682,562 1,131,699 1,642,19 1,09,513 346,740 1,682,563 1,220,404 1,220,680 1,546,360 242,167 1,682,563 1,681,466 1,682,056 1,619,513 242,167 1,682,733 1,681,466 1,682,066 2,045,360 2,060,685		151,536	24.861	
2.264.639 2.2144.667 2.2144.667 2.2144.667 2.053.964 2.204.437 2.053.964 2.0		155,205	20,685	
2,184,667 957,916 2,084,257 918,512 123,494 120,396,196 2,045,683 907,557 140,401 190,5134 19		201,461	49,377	• • •
2.053.964 991.985 1925.914 997.557 140.401 907		211,941	39,458	
2.051,334 1.0981,11 1.983,533 1.062,861 95,775 2.054,337 1.171,98 1.171,00 1.980,055 1.126,706 183,590 1.172,87		250,643	43,750	
2,005,437 146,170 196,055 1126,06 183,590 182,320 182,323 1126,06 182,320 1126,06 196,055 1136,06 101,149 1786,080 1,150,081 1,160,080 101,149 1,083,406 1,190,513	535,452	244,662	41,135	1,986
1,202,302 1,212,41 1,786,37 1,200,80 1,672,404 1,672,404 1,622,663 1,672,404 1,286,702 1,190,513		316,740	59,143	, .
1,788,972 1,220,660 1,775,068 1,776,661 107,179 1,082,567 1,280,680 1,775,068 1,176,661 107,179 1,083,406 1,286,724 1,186,513 1,286,724 1,180,513		308,415	40,741	,
1.672.404 1.288.763 1.597.230 1.190.513 108.622 1.672.404 1.288.763 1.597.230 1.190.513 108.622 1.587.705 1.597.230 1.190.513 1.08.622 1.587.705 1.597.230 1.286.705 1.597.230 1.286.705 1	19 487,342	323,280	45,775	3,786
6840 691 6 0.020 32.2 6 618,121 5,146 529 346,740 584 585,025 6181,991 242,167 8,925,597 12 614,661 8661,922 12,088 072 430,655 8589 682 4,746,360 8,004,270 283,916 8,004,270 283,916 8,731,271 8,589 682 3,515,546 8,402,360 137,397 68 8,403,602 2,308,533 141,388 403,602 2,308,533 141,388 8,500 8,833 1544,518 8,500 8,818,21 5,740 1048,342 7,640 7,7740 2,7740 116,945		317,311	46,064	.,
8.925.597 12.614.645 8.661.922 12.088.072 430.055 436.525 12.088.072 430.055 436.525 12.088.072 12.089.072 12.		1,646,718	215,358	÷
4.945,733 8.589.682 4,746.860 8,204,270 28.316 379,768 3,731,481 9,212,622 3,515,546 8,402,960 379,768 403,608 3,184,518 343,822 2,345,790 132,394 97,752 2,125,991 65,206 861,821 57,740 16.060 20,902 10.040,200 20,902 10.040,200 20,9	2,607,721	3,112,033	254,250	. 2
608 666 2,308,503 141,388 143,882 2,345,790 132,394 143,888 143,882 1,255,391 143,882 1,255,291 152,294 143,882 157,740 171,382 157,740 171,382 157,740 171,382 157,740 171,382 157,740 171,382 157,740 171,382 157,740 171,382 157,740 171,382 157,740 171,382 157,740 171,382 157,740 171,382 172,740 172,74		2,735,578	183,434	21,772
403.608 31.84.518 343.822 2.345,790 132,394 97.615 2.125,991 65,206 861,821 57,740 10.0097 10.48.32 7.440 16.045		3,110,329	86,949	×
0 20,902 1,048,342 7,640 217,924 16,985		5,502,548	98,495	4,0
OCC 1	20,086	2,154,501	4,295	8,881
6,941 842,271 3,537 217,388 5,476		4,660,462	1,865	
Nontaxable returns, total	1,330,915	780,733	128,168	_

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income

(Coefficient of variation for number of returns and amount (percent))

			Saleries end	segew pu	Interest received	eceived	Dom	Domestic and foreign	and foreign dividends received	pe/	Stete income tax	tax refunds	Alimony	received
Size of edjusted gross income	Number of returns	Adjusted gross income	Number of		Number of		Total	la	Dividends	s in AGI	Number of		Number	
		less deficit	returns	Amount	retums	Amount	Number of returns	Amount	Number of returns	Amount	retums	Amount	returns	Amount
	(1)	(2)	(3)	(4)	(2)	(9)	ω	(8)	(6)	(10)	(11)	(12)	(13)	(14)
All returna, total	0.05	0.26	0.19	0.26	0.35	1.16	0.85	3.16	0.98	3.27	0.80	1.16	7.30	9.70
No adjusted gross income	3 98	1.90	6 10	5.48	4 80	3.96	7.69	7.52	8.81	7.65	10.90	9.43	67.88	54 79
\$1 under \$1,000 \$1,000 under \$2,000	2 4 2 2 8 0 5 4 2 5 4 5 5 5 6 5 6 5 6 5 6 5 6 5 6 5 6 5 6	3.78 2.85	3 43 3 11 3 11	10 72 4 65	6.39 4.70	7.57	11 66	52.55 16.50	12.59	56 15 17 65	24.87	47.66 29.12	00.00	91.68
92,000 under 93,000 83,000 under 84,000 84 000 under 85,000	2 7 9 2 7 9 2 7 6	280	3 0 0 13 0 0 13 0 0	3.5	4 2 4 4 2 4 1 1 6	8.12 7.00	10.01	16 80 14 32	11 14	17 60 15 02	23.24 24.16	45 31 30 48 40 02	70 70 45 67	89.86 70.99
\$5,000 under \$6,000	2 79	2.79	3 17	3.32	4 09	7 02	9 28	14 94	10 41	15.66	16.16	21 53	45 67	48.71
\$6,000 under \$7,000 \$7,000 under \$8,000	2.80 2.84	2 80 2.84	3 17 3.24	332 341	4.06	7 82 6.93	8.54 9.11	15 70 16 68	9 64 10 14	16 64 17.46	15 57 14.34	23 50 50 50	36 28 59 00	46 59 72 14
\$8,000 under \$9,000 \$9,000 under \$10,000	2 72 2 82	2 73 2 82	3 11 3 18	3.23 3.38	3 93 4 04	6.63 7.01	8.97 9.15	15 15 17 33	10 07 10 18	15 90 18 18	12.50	18 79 18 59	52 41 37 78	56 07 43 91
\$10,000 under \$11,000 \$11,000 under \$12,000	2 95	2.95	333	3 49	4 13	7 39	8 54	15 04	964	15 47	13 72	20.81	42.71	42.58
\$12,000 under \$13,000	308	30.0	338	360	4 22	781	8 60	15.57	9 50	16 29	11.97	15.57	99.98	96 66
\$14,000 under \$15,000	3 10	3 10	336	3 48	4 27	8 24	881	16 79	10.09	17 52	9.85	13.67	30.50	41 12
\$15,000 under \$16,000 \$16,000 under \$17,000	3 17 3 31	3.17	3 49 3 58	3 60 3 72	4 10 4 29	7.95 8.75	8 13 8 06	15 83 16 10	8.96 9.12	16.31 16.61	9 63 9 43	20.31 12.89	41 55 39.60	55 45 43.24
\$17,000 under \$18,000 \$18,000 under \$19,000 \$10 000 under \$10,000	3 39 3 39 3 39	3 29 3 39	3 57 3 64	3 68 3 73 3 74	4 19 4 30 2 98	9 25 9 25	8.36	15 48 15 13	9.58	15.97 15.79	8 75 8 74	11 56 10 61	46 48 38 33	47.74
\$20,000 under \$25,000	131	131	141	151	1 66	395	3 23	7 80	4 04	8 09	3 11	582	19 54	25 40
\$25,000 under \$30,000 \$30,000 under \$40,000	1 47	1 48	1 54	1 59	1 73	3 60	3 63	8 89 6 48	4 24 2 82	9 28	2.80	3 84	22.35	36 40
\$40,000 under \$50,000 \$50,000 under \$75,000	1 46	1 45	1.52	153	1 54	2 4 2 1 2 8 6	2.56	7 75	298	3 15 3 15 3 15	217	980	34 80	59.32 33.01
\$75,000 under \$100,000	2 03	2.01	2 23	2 26	207	4 41	2 68	5 80	2.96	592	2 96	4 05	30 55	54 47
\$100,000 under \$200,000 \$200,000 under \$500,000	1 69	1 76 5 32	1.76	2 35	1 69	5 98	2.2 6 5.27	22 13	2.50 5.56	7 80 22 22	3 0 1 6 4 3	2.78 9.36	15 97 21 12	27 52 39 23
\$500,000 under \$1,000,000 \$1,000,000 or more	14 58 0 42	14 26 0 58	13.78 0.52	13 22 0 91	14 70 0 42	22 64 1 17	16 10 0 45	20 40 1 46	16 60 0 46	20 41	22 37 0 76	13 27	18 07 12 48	34 14 38 68
Taxable returns, total	0.22	0.27	0.29	0.27	0.39	1.25	0.88	3.31	1.02	3.41	0.81	1.18	7.70	10.23
No adjusted gross income	28 63	3.93	73 95	9 75	71 52	34.69	13.38	12.00	71.52	20.02	9002	38.1	98 86	98 86
\$1,000 under \$2,000	12 39	12.57	40 59	45 77	13.21	13 93	19 57	25 70	19 96	26 84	93 52	0000	00.0	888
\$3,000 under \$4,000 \$4,000 under \$5,000	4 58 3 51	4 58	4 94 3 80	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6 70	11 69	1591	24 95 18.31	17.28	26 17	57 65 57 65 99 17	63.37	99 98 57 72	99.98 99.98
\$5,000 under \$6,000	3.50	350	3 90	4 01	5 02	8 55	11 65	17.36	12 86	17.90	28 18	42.43	69 69	59 13
\$6,000 under \$7,000 \$7,000 under \$8,000	3.50 3.46	3 50 3 47	3 94 3 9 2	4 10 4 04	4 80 5 12	885 863	10 04 10 88	19 21 18 01	11.31	20 21 18 70	22.05 24.84	34 24 44 15	45 67 73 98	48.37 89.28
\$8,000 under \$9,000 \$9,000 under \$10,000	3.12	3 13	3 57 3 47	3 68 3 58	4 37	7.27	10 08 10 17	16 98 19 54	11.37	17 84 20 47	16 85 15 77	28 45 22 75	57 70 37 78	65 44 43.91
\$10,000 under \$11,000 \$11,000 under \$12,000	3 10	3 10	3 45	3 55	4 36	7 89	9 14	15.83	10 26	16 25	16 86	25 53	46 48	47 07
\$12,000 under \$13,000 \$13,000 under \$14,000	3.17	317	3.46 3.48	3 66 3 60	4 38	8 08 8 42	9.05	16 11	9 84	16 84 17 10	12.66	17 03	99 98 49 99	99.98 60.87
\$14,000 under \$15,000	3 17	317	343	355	4 39	8 23	9 14	17 11	10 29	17 83	10 43	14 67	30.20	41 12
\$15,000 under \$16,000 \$16,000 under \$17,000	337	337	200 200 200 200 200	3 75	4 39	0.88	8 8 8 2 2 9 4 6 6	16 86	9340	17 41	965	13 45	39 60	43 24
\$17,000 under \$19,000 \$18,000 under \$19,000 \$19,000 under \$20,000	3 8 8 4 4 4 4 4 0	3 3 3 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	- 89 90 90 90 90 90 90 90 90 90 90 90 90 90	377	4 4 4 4 4 4 4 4 4 4 3 8 4 4 3 8 4 4 3 8 4 4 3 8 4 4 3 8 4 4 4 4	9 52 8 9 1	8 47 8 02	15.90 15.90 17.14	0 0 0	16 66	8.95 8.34	10 95 11 98	39 80 49 99	47.74 46.69 66.53
\$20,000 under \$25,000 \$25,000 under \$30,000	1 32	1.33	143	1 52	1 69	4 02	3.60	8 13	4 13	8 44	3 16	5 86	19.98	26 09
\$30,000 under \$40,000	109	50.4	2	61 1	126	3 63	2 45	658	582	689	195	2 73	20 12	25 43
\$50,000 under \$75,000	69 0	0 71	0 75	98 0	0 74	287	1.34	387	1.58	4.01	1 29	2.90	19 68	33.01
\$75,000 under \$100,000 \$100,000 under \$200,000	2.04	2 02 1.77	2 23	2.26	2 08	4 45 6 04	2.69	5 84 7 75	2.50	5 96 7 83	2.97 3.01	4 06 2.79	30 55 15 97	54 47 27 52
\$200,000 under \$500,000 \$500,000 under \$1,000,000	4 43 14 60	5 33 14 29	13 80	2.35 13.23	4 50	11 55 22.76	5.28	22 24 20.52	5.58 16.62	22 32 20 53	6 44 22.38	9.39 13.28	21 21	39 55 34.14
Nontaxable returns, total	0.98	3.07	0.52	0 92 1.79	1.64	3.03	3.64	6.25	4.19	6.49	0.76 4. 75	6.04	12.48 23.10	38.68 29.50
Footnote(s) at end of table														

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))	mount (perce	nt))												
		Business or	profession						Sales of capital	ital assets				
	Net income	оше	Net	loss	Capital gain distributions reported on Form 1040	distributions Form 1040			Sales of	cepital assets	reported on Schedule	dule D		
Size of adjusted gross income									Retur	ns with short-term	n cepital gain or	loss		
	Number of refums	Amount	Number of refurns	Amount	Number of returns	Amount	Current-year short-term gain less loss	short-term s loss	Post-1969 s capital loss	short-term s carryover	Net short-l after ca	iort-term gain r carryover	Net short-term loss after carryover	erm loss ryover
							Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of refurns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(52)	(28)	(27)	(28)
All returns, total	0.65	1.36	1.61	2.37	3.55	10.93	2.06	87.64	4.81	7.71	2.98	3.10	2.69	6.91
No adjusted gross income	911	06.90	554	4 72	31 11	32.87	12 50	52.47	19 40	22.24	19.21	10 13	1391	22.47
\$1 under \$1,000 \$1,000 under \$2.000	10.89 9.08	19 /5 13 93	20 /4 19 3 6	34 14 26 58	43 45	58 24	33 80	77.37	99.97	26 66	47 97	55 05	46 36	64 78
\$2,000 under \$3,000 \$3,000 under \$4,000	938	14 55 10 38	21 54	35 91 29 09	57 71 38 51	64 47 62 82	29 85 29 36	133 13	35 19 65 90	84 95 84 95	45 46 35 33	84 03 44 55	30 15 49 32	34 33 72 60
\$4,000 under \$5,000	7 76	9 92	15.87	25 62	30 73	47.57	33 63	107 49	73 23	98.21	43.58	20 90	50 81	77 07
\$5,000 under \$6,000 \$6,000 under \$7,000	737	9 1 5 9 96	19 51 15 6 3	29 14 20 55	31 42 28 18	42 90 41 6 9	31.55 30.99	139 51	60 95 60 87	76 23 87 51	36 25 38 38	45 77 70 88	39 83	69 89 63 14
\$7,000 under \$8.000	8 63	10 41	15 32	21 18	59 69 25 14	97.97	35 94	65 52	70 6 2 43 59	78 17	38 65 51 30	56 33 88 37	33.25	66 77 53 80
\$9,000 under \$10,000	8 93	11 34	19 39	27 90	30 73	4134	28 12	607 68	51 70	63 68	47 78	65 27	31 48	46 71
\$10,000 under \$11,000 \$11,000 under \$12,000	8 85	11 29	16.06	20 06	26 92	44 42 53 21	31 88 29 34	167 83	66 64 99 41	79 84 99 41	46 31 34 98	49 02 50 30	39 61 52 6 5	52 73 75 34
\$12,000 under \$13,000	837	10 66	14 80	22 48	29 77	50 95	28 88	69 98	99 96	99 96 62 54	47 67	70 73	35 64	53 42 56 45
\$15,000 under \$14,000 \$14,000 under \$15,000	847	10 67	15.50	25 35	27 61	46 15	23 87	98 22	62 50	98 57	29 97	36 54	35 11	82.81
\$15,000 under \$16,000 \$16,000 under \$17,000	8 55	11.38	15 43	25 73	31 82 25 23	49 95 54 04	24 41 25 90	243 41	39 33 41 12	53 05 55 39	33 6 4 40 28	46 15 66 52	30 34 29 05	40 96 45 64
\$17,000 under \$18,000 \$18,000 under \$18,000	8 2 6 8 7 0	10 75	13 32	19 45	29 18	59.71	21 50	72 06 394 22	45 14	59 89	28 95	62 18 34 57	28 15	56 74 35 26
\$19,000 under \$20,000	8 41	11 94	12 93	18 26	22 17	75 13	18 19	76.33	39 22	55 89	22 97	48 90	25 14	45 85
\$20,000 under \$25,000 \$25,000 under \$30,000	3 39	4 93 5 65	633	10 25 9 75	12 98 13 59	25 04 22 97	9 46 8 86	39 18	21 15 24 40	41 69 35 05	14 45 14 03	28 70 25 20	11 41	28 62 22 93
\$30,000 under \$40,000	2 85	4 48	4 64	6 53	8 70	16.06	6 24	64 19 96 82	15 54	29 87 26 85	8 56 8 77	16 85	8 25	33.76
\$50,000 under \$75,000	2 10	5 01	4 25	9 10	900	30.90	3 44	125 24	9 62	13 75	4 83	11 28	4 7 4	12.80
\$75,000 under \$100,000 \$100,000 under \$200,000	4 10	4 72 3 68	627 7	00 8 00 8	9.75 6.49	29 24 28 28	5 61 4 25	82 36 37 76	15 41 8 90	28 43 10 44	7 10 6 44	7.76	7 82 5 66	20 08 8 15
\$200,000 under \$500,000	10 43	2 89	3 99	2 18	938	32 72	921	22 41	3 95	10 93 8 73	12 90 32 46	8 13 4 23	12 00	7 50 6 03
\$1,000,000 or more	115	0 22	141	0 52	10 21	64 96	0 64	328	2 02	636	0 93	2 35	1 10	4 15
Taxable returns, total	0.87	1.51	78.1 29.09	2.75	3.67	11.48	29.13	18.06	30.59	30.89	3.07	3.20 9.06	2.83 14 66	7. 29
\$1 under \$1,000	32.92	5 40	20 31	943	97 73	97 73	24 40	14 45	800	000	15.63	14 41	70 18	70 18
\$1,000 under \$2,000	06 66	80 05	94 71	83.97	57 72	72.74	69 57	94 89	0000	0000	97 67	67 55 99 98	99 11	38 85 99 98
\$3,000 under \$4,000 64,000 under \$5,000	18 18	21 28	44 63	72 31	70 70	73 53	40 77	55.97	91.88	9188	40 81	55.97	54 68	90 52
\$5,000 under \$6,000	12.62	14 94	30 08	4135	38 37	48 00	38 91	182.98	000	000	41 55	53 11	06 66	98 86
\$6,000 under \$7,000 \$7,000 under \$8,000	11 33 12 6 2	14 26 14 96	23.58 26.66	31 56 34 83	32 29 70 70	47 64 98 85	39 35 55 68	71 69 49 72	99 42 99 89	95 07 99 89	39.36 58.77	71 59 55 73	99 42 99 89	99 89
\$8,000 under \$9,000 \$9,000 under \$10,000	10 53	12 95 14 66	26 70 22 64	48 60 35 69	28 48 30 73	70 37	41 12 37 16	363 72 166 58	70 68 73 98	86 53 79 84	59 69 56 43	78 61 66 37	49 37 44 90	60 54 61 42
\$10,000 under \$11,000	1017	12 91	18 48	22 78	27 96	45 47	34 95	241.18	96 66	96 66	46 31	49 02	47 54	58 12
\$12,000 under \$12,000	9 13	11 89	16 17	25 69	29 77	50 95	33 26	7187	96 96	99 96	51.62	75 02	42.75	60 75
\$13,000 under \$14,000 \$14,000 under \$15,000	60 6	11 49	17.75	26.31	27 99	79 67 46 16	24 89 24 89	17981	73.98	99 34	30 08	38 91	39 25	88 60
\$15,000 under \$16,000 \$16,000 under \$17,000	9 23	12 49	16 02	28 20	33.53	56 63	25 72	565 05	42 08 45 43	57 93 56 54	35 26 41 32	44 87 67 00	31 68	43.95 46.34
\$17,000 under \$18,000	867	11 59	14 13	19 60	30 13	65 46	21 90	73.32	53.43	67 47	29 90	63 05	29 86	63 29
\$19,000 under \$20,000	8 86 8 86	12 82	13 11	17 76	22 43	75 45	19 45	87 40	46 33	67 50	24 17	49 18	27 67	52 20
\$20,000 under \$25,000 \$25,000 under \$30,000	3 49	5 14 5 85	6 63 6 54	10 93 10 03	12 98 13 82	25 04	60 6 6	87 88 32 89	24 3 6 24 47	35 4 6 35 18	15 07	33 33	12 07	23 6 4 23 19
\$30,000 under \$40,000 \$40,000 under \$50,000	2 89 3 46	4 61 5 25	4 72 5 12	6 63 13 95	8 76 9 57	16 08 29 51	689 639	79 43 97 52	16 17	30 78 24 42	8 69	17 29	8 52 7 87	23 72 36 66
\$50,000 under \$75,000	211	5 06	427	923	009	30 80	3 45	138 88	69 69	13.92	484	1 32	7 00	13.12
\$100,000 under \$200,000	4 4 9	369	7.23	8 17	6.50	28 30	4 27	38.26	895	10 62	6 45	7 81	89.5	8 26
\$500,000 under \$1,000,000	4151	29.74	2.92	2.23	9.91	29.00	21.08	9,13	3.13	8.77	32.53	24.31	1.78	6 18
S1,000,000 or more	1.16	0.22	141	0.52	1021	54.96	0 6 7 6 7 6	333	203	6 43 17 80	0.94 5.55	2.38	2 2	15.71
	42.4	?	;	***	11:25		,	-	,					

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued (Coefficient of variation for number of returns and amount (percent))

						Se since of colors	Seles of capital assets—continue	sets—continued	d C					
			Retur	Returns with long-term	n capital gain or	ssol				Net long-term ce	pitel gain in exce	cepitel gain in excess of net short-term capital loss	erm capital loss	
Size of adjusted gross income	Current-year lo	long-term s toss	Post-1969 la capital loss	long-term carryover	Net long-t efter car	long-term gain fter carryover	Net long-term loss after carryover	erm loss Tyover	Total	is:	Excluded	d portion	Amount incl	included in AGI
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(53)	(30)	(31)	(32)	(33)	(34)	(36)	(36)	(37)	(36)	(38)	(40)	(41)	(42)
All returns, total	1.18	1.91	5.31	9.37	1.33	1.67	2.80	8.85	1.36	1.69	1.36	1.69	1.36	1.69
No adjusted gross income	7.21	200	22.94	29 88	7 82	3.26	17 42	33.69	8 02	3 12	8 02	312	8.02	3 12
\$1 under \$1,000 \$1,000 under \$2,000	25 49	48 57 35 98	99.97	99.97	26 91 22 22	28 C5 22 22	33.10	96 23 63 42	22.69	42 49 29 23	22.69	29 23	22 69 22 69	29 23
\$2,000 under \$3,000	15.87	39.37	56.73	90 41	17 43	29 25	33 74	30.55	18 11	30.85	18 11	30.85	18 11	30 86
\$3,000 under \$4,000 \$4,000 under \$5,000	4 7 25 32	33 49	80.36	93 14 86 24	15 79	29.83	32 33	46 23	15.81	29 94	15.81	29 94	15.81	29 95
\$5,000 under \$6,000	13 49	43.85	96 66	86 66	15 12	38 83	29.69	68.40	15 48	38.90	15 48	38 89	15 48	38.91
\$6,000 under \$7,000 \$7 000 under \$8 000	13.52	312.94	50 84 87 41	60 00 00 00 00 00	13.54	25 14 2	28.18	60.07 88 89	13 63	25 14	1363	21 42	13.63	25 I4 21 43
\$8,000 under \$9,000 .	13 83	49.21	56 49	65.40	15 69	22 17	29.24	42.99	15 69	22 22	15 69	22 21	15 69	22 22
\$9.000 under \$10,000	14.28	24 08	43 60	67 10	2001	18 37	29.42	55.73	14.62	18.41	14.62	18 41	14.62	18 41
\$11,000 under \$12,000	14 49	31 39	60.20	66 74	16 82	28 71	27 45	58.31	16.82	29 07	16 82	29 07	16 82	29 07
\$12,000 under \$13,000 \$13,000 under \$14,000	13 48	33.86	59 65 59 68	73 71	14 39 15 38	23 43 30 78	34 45 27 76	40 62 57 09	15 57	23 53 30 94	14 63 15 57	30 83 30 83	14 63	23 54 30 94
\$14,000 under \$15,000	13 62	31 12	68 87	72 76	15 41	28 25	27 97	50 25	15 76	28 43	15 76	28 42	15 76	28 43
\$15,000 under \$16,000	11 43	23 44	42 02	65 93 50 08	12 39	20 88 18 55	27 65	45 24 45 68	12.46	21 18	12 46	21.17	12 46	21 18 18 98
\$17,000 under \$18,000	11 60	28 03	29 65 29 80	24 03	12 80	19 75	26.21	31.18	13 01	19 80	13 01	19.79	13 01	19 80
\$18,000 under \$19,000 \$19,000 under \$20,000	12 44	25 59 26 83	32 38	70 45 42 57	13 62 12 67	23 42 22 14 24 42	25 60 19 29	61 27 28 17	13 74	22 57	13.74	22 57	13 /4	23 54 22 58
\$20,000 under \$25,000	4 86	13 97	23 20	33 38	5 46	10.06	10 55	28.37	5.57	10 22	557	10 21	5.58	10 22
\$25,000 under \$30,000 \$30,000 under \$40,000	3 70	13 16 9 79	28 67	65 56 28 93	5 76	966	11 29 8 12	31 70	5 84 4 19	7 80	5 84 4 19	2 80 7	5 84 4 19	7 80
\$40,000 under \$50,000	3.50	17.87	16 09	36 29	4 03	7 85	7 74	39 22	1 + 0	7 94	1 6	7 94	4 11	7 94
\$50,000 under \$75,000	3.06	7.61	13.99	50.50	2 18	7 12	7 92	17.36	3 29	7.26	3.59	7.26	359	7.26
\$100,000 under \$200,000	2.71	4 61	10 40	13 09	308	4 48	5 44	11 26	3 20	4 57	320	4 57	321	4 57
\$200,000 under \$500,000 \$500,000 under \$1,000,000	5 63 16 40	8 47 6 44	3 43	18 82 7 81	17 63	6 45	90 6 7 30	14 27	18 06	6 49	18 06	6 49 6 49	18 06	6 49 6 49
\$1,000,000 or more	0 45	0.98	2.23	10 06	0 49	860	234	659	0 20	660	0 20	660	0.50	660
No adjusted gross income	1.24	2.00	5.69 25.75	9.77	1.40	1./B	78.85	9.85 44 14	16 93	4 96	16 93	4 96	16.93	4 96
\$1 inder \$1,000	24 40	33.28	000	000	28 99	32.92	000	00:0	28 99	32 99	28 99	32 99	28.99	32.99
\$1,000 under \$2,000	44 41	51 65	000	000	49 58	45 27	96 66	96 66	49 58	45 53	49 58 29 55	45 52 52 63	49 58 29 55	45 53 52 64
\$3,000 under \$3,000 \$3,000 under \$4,000	25.27	38 09	91.88	91.88	27.87	30.83	69 69	68.42	27.87	30 66	27.87	30 65	27 87	30.67
\$4,000 under \$5,000	1,890	4 6	3 8	3 8	20 02	7 7	45.67	58.46	20 62	54 70	20 62	54 69	20 62	54 72
\$6,000 under \$7,000	19 43	41 88	57 68	95.01	21 89	36 68	38 30	79.86	21 89	36 68	21 89	36.68	21 89	36 69
\$4,000 under \$8,000 \$8,000 under \$9,000	16.30	27 50	73.98	90 30	18 02	25 04	38.37	98 69	18 02	25 06	18.02	25 06	18 02	25 06
\$9,000 under \$10,000	17 12	26 60	55.07	51.71	18 47	2623	37 54	44 58	18 57	26 27	18 57	56 26	18 90	26 27
\$10,000 under \$11,000 \$11,000 under \$12,000	15.59	24 84 37 90	70.68	73 06	18 36	32.86	28 25	43 40	1836	33 55	1836	33 55	1836	33.56
\$12,000 under \$13,000 \$13,000 under \$14,000	15.12	31 16 38.74	60 95 59 69	97 11	15 60 17 48	35 52 35 52	29 07	5 2 25 2 25 88	15 76	26 32 35 74	17.75	35 73	17.75	35 74
\$14,000 under \$15,000	14.63	34 14	88 89	. 72.76	16 82	30 80	28 48	50.91	17 06	30 85	17.06	30 85	17 06	30 85
\$15,000 under \$16,000 \$16,000 under \$17,000	12.01 12.44	24 47 22 11	45.91 42.52	66 16 59 83	13 01	22 57 19 61	79 03 76 66	50 88 47.40	13 01	22 72 20 12	13 01 14 05	20 22	13 01	22 72 29 13
\$17,000 under \$18,000 \$18,000 under \$19,000	12.31	31 11	7121	67 63	1361	22 18 25 86	27 76	34 62 62 57	13.87	22 24 25 95	13.87	22 24 25 94	13 87	22 25 25 95
\$19,000 under \$20,000	11.30	29 12	34 86	51 76	13 23	23 15	20.53	30 25	13 69	23 45	13.69	23 45	13.69	23 46
\$20,000 under \$25,000 \$25,000 under \$30,000	5 07	15 42	25 23	37 65	5.72 5.85	10 88 10 25	10.91	30 80 27 15	5.82	11 05	5 82 5.94	11 05	5 83 5 94	11 05
\$30,000 under \$40,000	3.75	10 02	17 16	30.68	4 19	7 83	8.24	21 06	4 25	7.97	4 25	7.97	4.26	7.97
\$40,000 under \$50,000 \$50,000 under \$75,000	3 62 1.95	18 43	16.61	37.18 20.41	2.19	8 03 4 48	4.85	25.52	2.23	4 47	2 23	4 47	2 24	4.47
\$75,000 under \$100,000	3.27	7 64	14.02	19 05	358	7 17	7 96	17.79	3 60	7 29	3.60	7 29	3 60	7.29
\$100,000 under \$200,000 \$200,000 under \$500,000	5.64	4 62 8 48	10 45 24 62	13.17	3.09	4 49 8 46	9.10	14.80	647	8.50 8.50	647	8 50	6 47	8 50
\$500,000 under \$1,000,000	16 42	6 45	3 44	8.01 10.13	17 65 0 49	6 43 0 98	2.92	9 9 9 9 9	18 08 0 50	6.50 0.99	18.08 0.50	6 20 0 39	18 08 0 50	6 20 0 33
Nontaxeble raturns, total	4.05	6.72	14.53	21.69	4.48	3.7	9.15	19.62	4.60	3.72	4.60	3.72	4.61	3.72
Fortratel at and of table														

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

	: "	Sales of capital a	assets—continued		Sales of	property	other than capital assets	sets			Pensions and annuities	d annumes		
Size of adjusted cross income	Net cap			ital loss	Net	gain	Net loss	SSO	Total	al	In adjusted gross income	oss income	Fully included	ed in AGI
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(20)	(51)	(52)	(53)	(54)	(55)	(99)
All returns, total	1.31	1.59		3.00	3.86	5.63	4.80	6.38	1.16	1.65	1.21	1.61	1.27	1.67
No adjusted gross income	787	3 07		65 33	12 54	8 37	13 41	11 02	15 06	13 93	16 20	1639	16 92	17 50
\$1 under \$1,000 \$1,000 under \$2,000	26 90	37 69 28 70		0 00 00	99 26 98 61	85 82 98 10	62 21 75 53	78 97 97 94	25 59 19 26	46 22 34 39	26 48 20 18	36 62 31 36	29 77 21 94	37 71 33 50
\$2,000 under \$3,000	17 59	31.75		32 16	55 92	45 89	45 39	54 48	15 59	27 57	16 37	22 06	16 83	22 86
\$3,000 under \$4,000 \$4,000 under \$5,000	16 88 15 26	20 18 29 12		38 85 43 89	32 02	53 89	41 12 57 96	58.21	9 52	29 47	9 74	11 10	96 6	138
\$5,000 under \$6,000	15 16	36 06		39 19	37.37	55 00	59 69	98 07	9 04	11 66	9 19	11 46	9 30	11 63
\$6,000 under \$7,000 \$7,000 under \$8,000	13 07	24 24 20 06		34 51	29 46	35 25 39 63	66 09 86 09	92 65	7 32	9 15	7 41	99.8	7 72	8 99
\$8,000 under \$9,000 \$9,000 under \$10,000	15 32	21 69		32 59	39 52	50 82 32 20	37 36	63 41 89 03	7 18	9 94	7 23	8 57 9 11	7 42	8 75 9 19
\$10,000 under \$11,000	14 34	17 79		35 82	37 03	70 62	6186	91 14	7 79	10 26	7 88	9 26	8 15	9 26
\$11,000 under \$12,000	15 69	27 39 23 18		37 95	34 58	72 12	50 02 42 70	54 27 84 71	7.51	9 58	7 61	9 04	7 84 8 75	931 1036
\$13,000 under \$14,000	15 00	29 13		36 54	67.95	77 68	58 96	72.26	8 12	9 83	8 17	9 82	8 28	9 9 8
\$15,000 under \$15,000	12 29	20.77		28.97	57.00	46.30 68.67	42.01	54 05	7.81	09 6	7 93	69 6	8 20	#66 666
\$16,000 under \$17,000	12 55	18.20		26 77	36 40	36.90	44 40	73 84	8 75	10.95	8 99	11 11	9 19	11 34
\$17,000 under \$18,000 \$18,000 under \$19,000	13 04	18 59 22 29	22.29	24 68	41.31	45 41 45 41	34 44	59 60	9 44	11.51	9 29	11 96	9 92	12.24
\$19,000 under \$20,000	1241	21 14		19 35	13 95	39.32	22 65	37 AB	3 0	10.01	06.0	55 7	9 23	5 17
\$25,000 under \$30,000 \$25,000 under \$30,000	5 67	9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	60.6	11 80	15 21	20 85	19.11	27 67	4 54	6.58	4 70	629	4 93	6 88
\$30,000 under \$40,000 \$40,000 under \$50,000	4 02	7 42		8 59 7 54	11 97	28 48	15 84	26 52 21 41	3 28	5 24 5 90	3.97	4 98 6 24	3 60 4 25	5 16 6 56
\$50,000 under \$75,000	2 14	4 32	4 04	5 30	8 62	23 02	8 82	14 56	2 34	4 62	2 52	4 08	2 66	3 90
\$75,000 under \$100,000	3 20	6 82	6 70	963	11 58 9 13	15.26 9.35	10 72	18 13 9 84	4 55	7 44	5 04	7 85	551	8 38 10 12
\$200.000 under \$500.000	6 29	8 00	7 13	936	4 09	9 11	26 30	8 16	10 06	17 17	11 85	19 62	13 24	20 80
\$500,000 under \$1,000,000 \$1,000,000 or more	17 75 0 50	6 10 0 95	2 57 2 06	2 79 2 20	2 80 1 56	5 99 2 62	53 51 1 56	10 05 9 02	1 48	6 77 5 35	46 66 1 66	6 19 7 63	2 60 1 82	6 12 8 01
Taxable returns, total	1.38	1.69	2.47	3.08	4.40	7.19	5.50	6.56	1.22	1.72	1.28	1.68	1.35	1.74
No adjusted gross income	16 91	4.91	99 41	99 41	34 73	16 84	3169	38 26	29 05	18 51	31 05	22 19	32 10	23 02
\$1 under \$1,000 . \$1 000 under \$2 000	21 07	17 32 42 62	00 0	000	20 31 98 89	30 37 98 89	93 52	00 00	000	00 66	000	88	000	8 8 0 0
\$2,000 under \$3,000	29 55	51 05	96 66	96 66	000	000	97 73	97 73	57 72	65 57	57 72	66 80	70 70	78 10
\$5,000 under \$4,000 \$4,000 under \$5,000	25 64 25 64	33 15	73 96 52 41	91 U4 82 74	99 97	99 97	91 88	91 88	15 47	50 21	15 79	17 59	16 42	18 43
\$5,000 under \$6,000	19 89	50 15	42.21	61 10	79 35	87 95	000	000	12.85	15 30	13.06	14 72	13.39	15 06
\$5,000 under \$7,000 \$7,000 under \$8,000	20 92 17 59	34 10 22 41	36 96 31 48	54 94 48 98	46 97 42 66	56 13	666	00 00 06 66	9 29	10 76	937	10 89	9 72	11 26
\$8,000 under \$9,000 \$9,000 under \$10,000	17 73 18 57	25.05 26.33	33 80 33 51	41 24 40 48	58 72 49 76	70 57 47 17	58 12 99 99	81 11 99 99	8 01 8 22	9 27 9 60	8 09 8 24	9 42 9 68	8 30 8 35	9 56 9 71
\$10,000 under \$11,000	16 04	20 71	30 45	38 69	53 14	84 44	73 96	93.51	8 28	00 00	8.31	9 2 6	9 80	10:01
\$11,000 under \$12,000 \$12,000 under \$13,000	15 62	31.22 26.15	28 25 28 92	42.45 31.21	99 90 42 88	98.87 50.19	57 84 47 60	93 71	8 60	10.46	8.80	10 52	8 97	10 66
\$13,000 under \$14,000 \$14,000 under \$15,000	16. 97 16.22	33.11 29.54	24 72 25 59	36 54 31 61	97 75 38 52	58 04 47 58	71 89 49 22	87 71 56 23	8 26 8 63	90 e 10 29	8 84 8 84	9 90 10 45	8 43 9 05	10 07 10 69
\$15,000 under \$16,000	12 82	22 26	25 47	30 12	94 49	95 96	50 70	65 74	7 93	9 71	8 06	981	8 33	10 10
\$12,000 under \$18,000 \$17,000 under \$18,000	13.30	20 67	23.93	28 38	42 24	66.08 66.08	71.26	97 44	8 29	10 15	8 41	10 36	08 8	10 70
\$18,000 under \$19,000 \$19,000 under \$20,000	13 61 12 93	24 38 21.83	22.7 6 17.56	25 38 20 43	43 14 36 73	45 85 40.38	37 47 39 22	58 25 61 00	9 65 8 72	11 82 10 88	9 81 8 98	12 30	10 11 9 33	12 57 11 78
\$20,000 under \$25,000	5 68	10.90	9 10	12 12	16 10	33.26	23.90	47 93	3 83	5 06	3 92	5 05	4 09	5 19
\$30,000 under \$40,000	4 08	7 58	8.18 6.90	8 80	12.78	32.35	16.36	27 26	3.30	5.29	3.45	501	3 62	5.19
\$40,000 under \$50,000 \$50,000 under \$75,000	4 01 2 15	7 73	6 50 4 05	7.61	11 42	18 28 23 22	15.41	2181	3.74 2.3 4	5.93 4 63	3 98 2.52	6 27 4 08	4 26 2 6 6	6 59 3 91
\$75,000 under \$100,000	3.51	98.9	6.73	69.6	11 67	15.43	10.72	18.13	4.56	7 44	5 05	7 86	5.52	8 39
\$100,000 under \$200,000 \$200,000 under \$500,000	3 09 6.30	4.35 8.01	4 23 7.15	5 92 9.38	9 22	9.50 12.6	5.12	9.96	10.07	17.20	5.77	9 12 19 69	13 25	10 13 20 87
\$500,000 under \$1,000,000	17.77	611	2.57	281	2.81	6.04	53.58	10.13	1.56	6.78	46.69	6 19 7 65	261	6.12 8.03
Nontaxable returns, total	4.49	3.61	10.57	12.31	8.21	7.79	9.74	9.76	90.4	6.12	4.20	5.53	4.36	5.74

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued (Coefficient of variation for number of returns and amount (percent))

		Pensions	s and annuities—continued	panulino			Rent	nt			Royalty	alty	
	Par	Partially included in	AGI	Not included	led in AGI	Net inc	income	Net	SSC	Net in	исоше	Net	SSO
Size of adjusted gross income	Number of returns	Amount	Amount included in AGI	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(89)	(65)	(09)	(61)	(62)	(63)	(64)	(65)	(99)	(67)	(69)	(69)
All returns, total	3.54	5.35	5.91	3.54	7.24	2.25	3.51	1.63	2.61	4.20	16.49	14.50	21.37
No adjusted gross income	33 25	28 71	34 96	33 25	28.56	11 62	10 57	00 6	636	20 82	13.31	60 93	53 34
\$1 under \$1,000	57 94	96 33	87 64	57 94	96.61	3694	54 44	28 40	37 98 29 86	59 52 75 75	75 38 90 82	99 95 91 16	99 95 86 67
\$7,000 under \$2,000 \$2,000 under \$3,000	70 68	34 23 76 31	74 73	70 68	94 04	27 32	28 95	22 67	40 14	51 16	84 89	86 66	96 66
\$3,000 under \$4,000	39 37	50 62	48 93 49 06	39 37 37 87	52.67	22 65	34 03	17 55 21 15	26 53 26 61	37 08 47 18	51 60 66 54	000	0000
64,000 under 66,000	45 67	52 79	48 28	45 67	08 99	17 99	23 62	17.20	24 52	46 94	63 88	000	00 0
\$6,000 under \$7,000	28.61	40 28	37 65	2861	46 02	1939	32 27	18 04	24 26	38 35	62 26	99 95	99 95
\$7,000 under \$8,000 \$8,000 under \$9,000	22 99 28 61	36 6 5 35 33	30 23 40 24	22 99 28 61	46 62 37 66	1837	25 39 24 64	17 85 20 56	32.71	37 83 38 81	42.24 56.81	00 0 86 66	96 66
\$9,000 under \$10,000	29 92	52 71	41 71	29 92	26 99	19 63	32.96	18 72	22 73	33 07	55 78	000	00 0
\$10,000 under \$11,000	24 85 23 09	34 20	32 84 34 60	24 85 23 09	40 80 37 29	18 01	27 45 25 04	19 42 21 34	27 97 26 31	43 01 39 19	69 06 66 39	0000	0000
\$12,000 under \$13,000	31 96	47 03	57.90	3196	49 03	18 35	23.81	15.84	21 70	34 68	52 38	000	000
\$13,000 under \$14,000 \$14,000 under \$15,000	30 90 32 33	43 64	46 36 42 47	32 33	43.97	19 83	33 17	15 64	21.75	32 22	42.57	99 67	29 65 99 67
\$15,000 under \$16,000	23 84	28 62	28 00	23 84	44 68	22 45	37.89	14 90	20 68	29 30	52 82	98 89	98 89
\$16,000 under \$17,000	28 73	34 77	36 11	28 73	44 88 35 28	18 19	30 25 27 59	16 06 15 64	20 33	34 85 47 30	54 20 51 07	0 00 96 28	98 27
\$18,000 under \$10,000	33 05	37 34	48.52	33 02	37 08	17 56	29 61	15 08	21 56	31 17 34 68	49 59 39 98	000	000
\$19,000 under \$20,000	11.89	16.67	30.08	11.89	22.71	7 80	11.81	659	8 64	16 82	39 01	55 49	66 71
\$25,000 under \$30,000	12 16	16.89	18 71	12 16	22.97	8 20	13 62	6.25	837	17 11	36.87	64 08	69.82
\$30,000 under \$40,000 \$40,000 under \$50,000	0 24 0 54	15 40	14 80	9 5 6 5 4	20 72	7 09	13 80	3 98	431	13.24	26 55	42.57	4821
\$50,000 under \$75,000	6 72	1424	17.88	672	1821	424	12.78	2 95	8 04	7 05	14 33	22 30	3138
\$75,000 under \$100,000	12 66 6 28	16 06	1967	12 66 6 28	18 71	5 15	10 49	2 83	3.55 2.59	9 63	0 20	14 92	22 56
\$200,000 under \$500,000	06.9	21 08	14 40	069	28 62	1194	534	8 82	29.26	4 95	821	71 66	75.79
\$500,000 under \$1,000,000 \$1,000,000 or more	81 80 3 92	20 26 19 89	25 76	3 92	21 21 22 22 46	3/ 11	38 82 2 42	1 04	2 64	1 56	3 90	5 40	7 95
Taxable returns, total	3.65	5.51	6.14	3.65	7.53	2.42	3.82	1.73	3.04	4.49	18.10	15.68	24.80
No adjusted gross income	26 60	44 39	36 07	26 60	53 95	29 34	10 76	17 42	13 90	52 17	7 39	44 73	71 43
\$1 under \$1,000	000	000	000	000	0000	0000	0000	97 61	44 32 72 52	000	000	000	900
\$2,000 under \$3,000	96 66	86 66	86 66	86 66	96 66	0000	000	73.72	88 84	98 42	70 76	0000	000
\$3,000 under \$4,000 \$4,000 under \$5,000	00.00	000 25.86	0 00 57 60	000	53 43	51 31 29 84	36 08	38 94	65 96 44 80	99 76	93 06 93 68	000	000
\$5,000 under \$6,000	5131	62 15	50 72	5131	79.36	31 00	40 12	29 37	47 53	70 70	85 46	00 0	000
\$6,000 under \$7,000	59 69	83.28	73.36	59 69 28 85	39 83	27 83	35 61	28 17	37.90	/3 98 57 16	98 38 62 14	000	000
\$8,000 under \$9,000	32 59	43.36	51 12	32 59	42 12	20 15	30 24	26 75	42 98 28 99	41 16	67 56 65 81	99 98	86 66
\$3,000 under \$11,000	26 36	34 61	33 30	26 36	41.21	20 97	3153	22.78	29 81	51.81	76 60	000	0000
\$11,000 under \$12,000	25 19	32 46	35 73	25 19	39 88	18 93	27 46	24 09	30 63	45 43 34 69	86 23 52 39	000	0000
\$13,000 under \$15,000	30.90	43 65	4637	30.80	5165	17.88	29 56	18 56	27 05	40.97	70 07	000	000
\$14,000 under \$15,000	32.33	28.62	28.00	32 33 23 84	43.97	22 64	38 63	15 73	23 12	29 71	52 89	98 86	68 86
\$16,000 under \$17,000	28 73	34 77	36 11	28 73	44 88	19 29	33.58	18 08	22 66	36 48	56.81	0000	0 00 98 27
\$17,000 under \$18,000 \$18,000 under \$19,000	34 94	38 93	51 80	34 94	37 98	18 89	30 14	15.83	24 08	31 17	49 59	000	000
\$19,000 under \$20,000	23 88	28 85	30 08	23 88	38 99	16 72	24 4b	13.74	2/61	17 60	31 10	62.08	63.36
\$20,000 under \$25,000 \$25,000 under \$30,000	11.96	16 /3	2017	13.96	22 97	835	13 90	6 38	8 80	17 54	37 66	74 02	70.95
\$30,000 under \$40,000 \$40 000 under \$50 000	98 8 8 9 8 9 8	15 54	14 97	8 98 9 54	23 73	6 68 7 18	11 33	4 68	5 69 4 38	13.67	28 28	32.03 42.57	44 63
\$50,000 under \$75,000	6 72	14 24	17.88	6.72	18 21	4 25	12 98	2 96	8 20	7 08	14 47	22 31	31.40
\$75,000 under \$100.000	12 66	16 06	19 67	12 66	18 71	7 76	10 61	2 4 18 2 83	357	9 78	18 92 9 55	31 64	31 93 22 73
\$200,000 under \$500,000	691	21 12	14 43	691	28 66	11 96	535	8 85	29 48	4 97	827	71 70	75 79
\$500,000 under \$1,000,000 \$1,000,000 or more	3 92	20 27	25 79	3 92	21 21 22 46	37.15	38 85 2 42	1 04	2 67	157	3 92	5 49	767
Nontaxable returns, total	14.02	22.02	19.93	14.02	25.90	6.18	7.56	4.98	5.03	11.96	14.89	37.99	42.06
Contradated at each of tables													

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued (Coefficient of variation for number of returns and amount (percent))

		Farm	rental			Partnership	order			Cmall Business	Business	
Size of adjusted most income	Netro	Net income	Net	loss	Total ir	income	Total	loss	Total in	income	Total	loss
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(70)	(11)	(72)	(73)	(74)	(22)	(92)	(77)	(82)	(62)	(80)	(81)
All returna, total	96.9	11.67	11.49	13.28	2.16	3.03	1.88	1.26	4.75	2.33	4.61	2.89
No adjusted gross income	52 68	58 03	55 92	45 27	10 98	4 37	8 60	2 24	18 26	69 9	13 33	4 97
\$1 under \$1,000 \$1,000 under \$2,000	99 98 49 99	99 98	8 8 0 0	88	42 52 55 49	48 52 47 63	37 10 36 11	65 23 39 25	70 64 70 64	65 83 74 20	53 09 88 99	70 91 91 87
\$2,000 under \$3,000	60 67	64 83	86	000	31 22	49 90	35.20	36 56	45 42	51 41	59 43	65 16
\$5,000 under \$4,000 \$4,000 under \$5,000	99 36 60 40	58 84	69 69	64 60	28 05	34 46	30 71	30 11	99 61	98 96 98 96	99 69 42 05	71.77
\$5,000 under \$6,000	99.97	99 97	70 68	86 37	32 36	38 08	31 45	33 86	99 97	99.97	71 56	98 36
\$7,000 under \$8,000	35.93	46 86	68 66	98 86	30 17	37 32	48 71	37 29	60 81	66 30	72 10	54 98
\$8,000 under \$9,000 \$9,000 under \$10,000	57 71 44 84	60 09	51 37 44 75	71 12 61 37	24 61 27 48	36 19 44 08	34 17 27 73	42 57 32 65	49 57 70 05	60 41	48 71 52 41	44 10 78 57
\$10,000 under \$11,000	40.91	60 35	70 70	70 79	27 63	34 97	32 30	34 39	96 66	96 66	76 34	76 61
\$11,000 under \$12,000	41 55	53 38	70 98	96 14 96 48	27 51	35 44 60 33	37.80	39 21	97 10	93 89 62 88	57.81	56 65 39 88
\$13,000 under \$14,000	34 24	47.81	99 83	99 82	23.28	29 99	25 49	26 34	99 78	98 08	54 64	55.65
\$14,000 under \$15,000	44 64	59.49	97 97	75.54	23.76	38.76	24.3	25.57	26 36	74.43	74.26	53 / 3
\$16,000 under \$17,000	42.21	53.72	0000	000	21 14	31 92	2130	25 28	93.36	74 49	67 14	60 23
\$17,000 under \$18,000 \$18,000 under \$19,000	49 98 48 14	91.82	96 66 0/ 0/	96 66	21 23 24 14	36 80	20 41 28 48	26 33	63 30 83 62	47 81 89 30	54 85 53 66	41 50 60 25
\$19,000 under \$20,000	51 37	66 99	97.97	93 39	20 51	34 48	20 68	30 36	44 58	44 91	46 85	56 41
\$20,000 under \$25,000 \$25,000 under \$30,000	25 03 27 15	36 78	36 23 42 32	43 79	10 43	17 19	9 95 9 49	14 68	22 26 24 42	31.74	25 22	24 80 25 63
\$30,000 under \$40,000	18 54	32 83	42 06	45 02	7 83	13 58	687	7 18	15.91	20 56	15.95	15 40
\$50,000 under \$50,000 \$50,000 under \$75,000	22 54 14 89	39 88	27 46 24 01	36 11 29 37	3 75	12 00 6 57	5.81 3.23	5 50	15 35 7 98	21 63	12 58 9 37	13 62 9 09
\$75,000 under \$100,000	26 84	34 26	26 94	41 50	5 13	8 17	4 47	4 66	12.06	16.35	13.58	96 2
\$100,000 under \$200,000	16 20 24 55	46 53 74 71	18.20	20 34	301	3 82	3 17	320	2 97	6 22	8 83	553
\$500,000 under \$1,000,000	11 16 8 25	20 77	13 53	22 81 18 28	22 10	16 60	20 11	6 65	35 94	2 63	41.39	15 47
Taxable returns, total	7.37	12.28	12.41	13.77	2.26	3.29	1.97	1.48	5.00	2.42	5.17	3.16
No adjusted gross income	0000	0000	93 92	61 92	17.27	5 82	19 70	4 27	17 92	8 77	15 10	7 50
\$1 under \$1,000	000	0000	000	0000	24 40	7 64	22 30	26 45	35 72	96 69	46 49	48 74
\$1,000 under \$2,000 \$2,000 under \$3,000	8 8		000	000	96 84 57 57	67 29 62 24	63 49 97 67	55 66 69 39	00 0 0 66	00 06	93 42	0000
\$3,000 under \$4,000 \$4,000 under \$5,000	000	000	0000	000	49 90	64 26	80 98	58 62	99 65	84 06	79 49	91 46
\$5,000 under \$6,000	0000	0000	000	000	57 68	66 58	70 60	66 73	99.84	79 66	0000	000
\$6,000 under \$7,000	96 66	99 98	86 66	86 66	30 37	37 70	42 56	56 69	70 70	85 73	64 41	64 45
\$8.000 under \$9.000	57 71	60 09	59 52	5901	35 53	58 90	56 54 35 20	46 47	57 03 70 68	67 30	50 99	49 14
\$10,000 under \$11,000	40 91	60 35	70 70	70 79	31.31	40 72	45.27	37.34	96 66	96 66	86 66	16 3/ 86 66
\$11,000 under \$12,000 \$12,000 under \$13,000	41 55 50 15	53 38	96 66 96 66	96 66	28 90	37 28 67 93	40 38 36 51	39.55	0000	0000	7291	54 51 50 63
\$13,000 under \$14,000 \$14,000 under \$15,000	36 44 44 84	49 51	99 83	99 82	26 56 30 41	36 01	28 92 40 76	39 50	70 26	70 26	67.96	5691
\$15,000 under \$16,000 \$16,000 under \$17,000	45 65	59 49	97 97	75 54	24 65	43 13	28 24	38 14	99 87	92 29	74 66	7031
\$17,000 under \$18,000		77 82	02.02	71.78	24 49	37 04 40 55	22 28	32 22	71 09	98 17 65 36	70 08	59 39
\$18,000 under \$19,000 \$19,000 under \$20,000	48 14 51 37	91.50	96 96 97 97	96 66	27 22 21 54	43 34 38 34	34 84 22 50	38 20 34 00	62 44 49 80	82 05 50 12	71 28	91 80 50 66
\$20,000 under \$25,000	25 03	36.78	40 47	49 59	11 17	18 87	10 79	19 05	24 40	36 73	35 99	45.90
\$30,000 under \$40,000	18 54	32.83	42 32 42 16	45 17	8 05	14 25	9 83 7 12	7 89	16 92	35 /2 22 92	17 76	17.75
\$40,000 under \$50,000 \$50,000 under \$75,000	22 57 14 89	41 45 39 88	27 46 24 34	36 11 30 13	6 85 3 79	12 38 6 72	5 93 3 26	6 89	15 94	23 21	13.07	14 98
\$75,000 under \$100,000	26 84	34 26	26 94	41 50	5 16	8 22	4 49	4 74	12 12	16 47	13 73	8 15
\$200,000 under \$500,000	16.20 24.57	46 53 74.71	1821	20.36	3 02 6.55	3 84 13 40	3.18 5.82	325 193	8 21 2 97	6 28	8 94 3 19	3.69 3.82
\$500,000 under \$1,000,000 \$1,000,000 or more	11 21	21 54	13.53	22.81	22 13	16 67	20 14	6 67	35.97	2.64	41 50	15 77
Nontaxable returns, total	21.28	32.37	29.92	34.01	7.09	90'9	5.98	2.47	14.55	8.48	68.6	5.12
Footnote(s) at end of table												

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

	5		Partnership and	S Corporation					i	Estate or trust	or trust			
Size of adjusted gross income	Expense	Expense deduction	Net in	income	Net	loss	Total income	ешо	Total	loss	Net income	come	Net	loss
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(82)	(83)	(84)	(85)	(98)	(87)	(88)	(68)	(06)	(91)	(95)	(63)	(94)	(98)
All returna, total	6.15	7.64	2.44	2.67	2.01	1.37	4.15	17.75	11.48	10.68	4.18	17.88	13.27	11.74
No adjusted gross income	29.41	21 84	16 42	11.84	8 13	2.28	23.94	13.83	41 07	25 01	24 11	14.40	42 94	25.81
\$1 under \$1,000 \$1,000 under \$2,000	99.98	99 98 97 19	49 97 45 51	47.91 51.01	30 45 36 11	26.60 38.30	33.34	99.97 40.87	97 73 87.44	97.73 84.57	99 97 33 34	99 97	97.73 87.44	97.73 84 57
\$2,000 under \$3,000	98 89	98 86	26 09	39 42	34 20	36 67	31.86	39 95	000	000	31.86	39 95	000	0.00
\$3,000 under \$4,000 \$4,000 under \$5,000	99.96 00.00	00.0	3160	32 /5	41 35 28.35	41.93	44.71	31 19 55 C4	86.66 66.66	86 66 66	44.71	55 04	96.66 99.98	96:66 96:66
\$5,000 under \$6,000	73 76	74.56	32.79	37 40	32 51	34 78	33 34	35.73	99 97	26 66	33.34	35 73	66 66	99.97
\$6,000 under \$7,000	73 98	71 12	25 65 28 57	30.87	29 13	40 09 32 24	37.52	44 55	000	000	37 62	44 55	000	0 00
\$8,000 under \$9,000	70.14	83.27	23.00	35.73	32 66	34.75	38.27	52.84	93.28	93 13	38 36	54 19	99.76	99.90
\$9,000 under \$10,000	99 98	96 66	29 84	39.88	24 61	31 19	34.47	45/9	000	000	34 47	45.79	00 0	000
\$10,000 under \$11,000 \$11,000 under \$12,000	99.97	99.97	28.02 27.60	35 5/ 35 70	32 49 37 21	34 85	37.59	63 45 48 86	82 44 99 98	96 66	37.59	63 45 48 88	82 44 0.00	0.00
\$12,000 under \$13,000	000	0.00	35.91	50 17	27.33	28 28	35 82	45 65	00.0	0.00	35 82	45 65	0.00	0.00
\$13,000 under \$14,000 \$14,000 under \$15,000	70.94 99.89	06 88 88 66	23 45 29 45	31 4/ 45 62	25 54 29 29	30 59 28 64	29 85 42 71	37.28 55.45	86 66	/4 8/ 99 98	42.71	37.28 55.45	96 66 86 66	78.10 99.98
\$15,000 under \$16,000	99 14	69 /6	25 82	40 78	25.07	25 09	29 52	42 99	70.26	70.26	29.52	42.99	70.26	70.26
\$16,000 under \$17,000	66.60	60 60	24 98	36 94	23 20	27.31	45 67	70.75	7130	70 95	45.67	71.79	86.66	86.66 O
\$18,000 under \$19,000	99.91	99.28	26 13	38.73	28 37	28 18 29 18	44 41	50 72	0.0	00.0	44.41	50.72	00.0	00.0
\$19,000 under \$20,000	60 90	19 29	10 61	31.92	10 32	32 13	34.54	23.03	73.04	99.98	30.88	40.44 27.82	99.98 73.98	99.98 98.46
\$25,000 under \$30,000	27.84	38 07	11 13	16 82	9 62	11 63	17.51	26 28	54 57	45 04	17 61	26 37	72.77	62.15
\$30,000 under \$40,000	16.83 19.56	19 68 20 81	8 13 7 30	13.12	6.91 5.94	7 24 6 54	12.52	18 20	36.56	50 35	12 62	18 21	54 72 41.02	54.93
\$50,000 under \$75,000	13.43	16.59	4 07	6.57	3 49	591	7 34	10.99	20.02	29.59	7.37	11 06	25.26	31.88
\$75,000 under \$100,000	13.26	14 35	5 72	8 13	4 65	5.11	10 17	20 93	28.36	25 14	10.27	20 92	23.69	27.05
\$100,000 under \$200,000	13.99	6.28	3.55 6.55 6.55	12.35	3 65 5 6	1 68	20 80	67.07	8 90 7 55	9.79	5.50	67.39	933	10.66
\$500,000 under \$1,000,000	56 10	68 64	24 70	8 98	23 04	4 08	4534	19.91	5 07	8 34	45 71	20.23	5.98	9.32
Taxable returns total	169	2 24	0.82	7.8 7.8	0 63	16.	. 4 36	18.83	3.20	0 46	4 40	18.95	3 80 14 24	7.88
No adjusted gross income	32.24	43.67	32 77	20.53	19 82	4 27	27 20	28.06	41.78	46 13	27.43	29 78	47.34	51 01
\$1 under \$1,000	00 0	000	46.56	70 14	24 40	29 76	000	00 0	97.73	97 73	000	00 0	97 73	97 73
\$1,000 under \$2,000	0.00	000	98 42	96 88	63 49	56 88	49 98	49 70	3.6	000	49 98	49.70	88	88
\$3,000 under \$4,000	0.00	800	44 71	61 93	90 49 80 98	00 09	37.78	43 44	8.0	0.0	37 78	43 44	800	0.00
\$4,000 under \$5,000	0000	000	70 70	91.95	72 63	59 70	99 95	99 57	96 66	96 66	99 95	99 57	86 66	99 98
\$5,000 under \$7,000	9.0	8 8	29.37	33.83	37.97	65 /2 50 64	37.78	39 /9 48 50	9 00	800	37.78	39 /9 48 50	0.00	000
\$7,000 under \$8,000	97 73	97 73	44 90	52 51	69 27	53 48	40.81	53 44	68 66	99 89	40.81	53 44	68 66	99.89
\$9,000 under \$10,000	96.66	96.98	32.60	43 49	32 13	39 28	35.93	46.03	800	000	35.93	46 03	000	80
\$10,000 under \$11,000	97 57	99.12	30 35	41 05	45 28	39 27	20 70	82.10	0000	0000	70 70	82 10 48 91	88	0.00
\$12,000 under \$13,000	0.00	00:00	35.91	50.17	30 01	35 51	38.37	49.34	80	0000	38.37	49 34	0.00	880
\$13,000 under \$14,000 \$14,000 under \$15,000	96.66 0.00	86.66 00.00	27.56 33.56	36 65 61.49	31 66 34 07	39.22 40.05	34 46 46 48	35.52 60 67	86.66 66	96.98 99.98	34 46 46 48	35.52 60.67	96.98 99.98	96:66 66:66
\$15,000 under \$16,000	99.91	99 88	26.09	42.16	28 18	33 55	30 89	43 86	70 26	70 26	30 90	43 86	70.26	70.26
\$17,000 under \$11,000	80.73	71.64	28.52	42.64	22 01	30 65	60.93	71.17	900	000	60.93	71 17	00.0	800
\$18,000 under \$19,000 \$19,000 under \$20,000	89.95 84.70	99 32	29.81 22.15	44 45 34 43	35 84 22 90	28.36	34 64 34 64	39.63	96.66	96.66	36.88	51 29 40 44	96.98	96 66 86 66
\$20,000 under \$25,000	27.77	44.12	11 05	16.57	11.43	20.20	19 80	30.37	99.79 54.58	86 16 45 68	19.80	30.37	99.87 72.81	86.40
\$30,000 under \$40,000	17.59	20.50	8.33	13.77	7 19	7.92	12.91	18.81	39.89	54 49	13.02	18.82	54.79	59.08
\$40,000 under \$50.000 \$50,000 under \$75,000	19.92	21 32 16.68	7.44	12.27	6.04 3.51	6.96 6.16	13 92 7.37	23.14	36.86 20.92	42.79 29.76	14.22 7.40	23 26 11 12	41.40 25.27	47 42 32.11
	13.33	14.40	5.74	8.16	4 68	5 24	10.20	21.05	28.37	25 34	10.31	21.04	23.70	27 29
\$100,000 under \$200,000 \$200,000 under \$500,000	14 10 4.32	6.20	3.57 9.19	3.74 12.37	3.67 6.58	3.74	20.83	11.68	7.58 7.58	9.95	21.13	11.86 67.50	10.28 8.3 6	12.55 10.83
\$500,000 under \$1,000,000 \$1,000,000 or more	56.13 1.69	58.66 2.24	24.74	9.01	23 07	4.11	1.40	20.25 6.28	3.20	8.39 6.46	45.74 1.42	20.58 6.33	9.00 3.80	9.37
Montaxable returns, total	19.08	18.31	8.25	8.93	5.75	2.47	13.53	15.40	31.56	24.04	13.55	15.62	32.65	24.74
Footnote(s) at end of table.														

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued (Coefficient of variation for number of returns and amount (percent))

Decided by the property of t			Farm	E			Unemployment	compensation			Social Security	unity benefits	
Marcheller of Amongraf	Size of adjusted gross income	Net	псоте	Net	loss	Tot	iai	adjusted	gross income	To	Total	Benefits in	s in AGI
1989 1987 1989 1987 1989		Number of returns	Amount		Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
413 2.54 2.24 2		(96)	(26)	(96)	(66)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
orne 19 61 22 86 8 74 6 81 75 58 8 84 7 85 8 84 9 84		4.13	6.58	2.36	3.21	1.66	2.31	2.03	2.72	1.55	1.73	2.26	2.44
1975 1975		19 61	22 86	8 74	6.81	18 89	26 58	83 02	6481	15 64	17 59	66 68	50 82
257 35 46 74 74 74 75 75 75 75 75 75 75 75 75 75 75 75 75	\$1 under \$1,000 \$1 000 cader \$2 000	57 49 33 85	68 11	32 66	57 15	19 46 15 48	22 49	000	000	1901	21 20	000	000
3.5 (2.5) (2	\$2,000 under \$3,000	27.35	36 74	32 10	43 14	11 68	14 79	0000	0000	12 77	13 93	000	000
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318.50 33.50 32.56 33.90 39.70 13.38 318.50 33.60 32.56 33.90 39.70 13.38 32.61 36.56 44.07 32.66 39.90 99.70 13.38 32.61 36.56 44.07 32.66 39.90 99.70 13.45 38.62 44.07 32.66 38.90 99.70 13.45 39.63 44.07 32.66 38.90 99.70 13.45 39.64 45.70 32.66 38.80 10.92 14.18 40.67 46.80 53.80 26.57 33.90 99.70 14.18 40.69 46.80 53.80 26.57 33.90 99.70 14.18 40.60 46.80 53.80 47.60 39.90 10.90 11.40 47.71 14.18 16.22 40.60 46.80 36.90 39.90 10.90 11.40 47.71 11.41 11.41 11.41 11.41 11.41	\$5 000 under \$6 000	29 22	41 45	24 46	30 08	9 84	12 23	73 98	94 54	9 26	11 43	99 97	99.97
2.85	\$6,000 under \$7,000	28 20	33 60	22.96	33 30	9.77	13 38	70 70	7434	926	10 24	000	000
28 5 5 6 5 6 5 6 5 6 5 6 6 6 6 6 6 6 6 6	\$7,000 under \$8,000	31 45	3/ 12	35 85 26 80	36.63	000	12.53	49 99	49.97	8.35	9 1	000	800
1985 1985	\$9,000 under \$10,000	33 61	5136	28 95	38 33	10 98	14 47	29 12	4534	9 23	10 05	0000	00 0
1975 1975	\$10,000 under \$11,000	36.36	44 31	32.86	48 00	10 32	13.45	25 33	32 59	935	10 18	70 70	74 53
6644 6517 2465 35 44 11 10 10 10 10 10 10 10 10 10 10 10 10	\$11,000 under \$12,000	38 56	42.07	32 68	36.81	10 38	14 03	16 13	27.08	1034	1051	200	86
000 47 66 9 45 69 69 45 69 77 73 32 59 71 1059 16 62 13 69 00 45 69 60 45 69 60 45 69 60 45 69 60 45 69 60 45 69 60 45 69 60 45 69 60 45 69 60 45 69 60 45 69 60 45 69 60 45 69 60 45 69 60 45 69 60 45 69 60 45 60 60 45	\$13,000 under \$14,000	60 54	65 11	24 65	34 54	10 19	14 55	14 21	19 26	10 33	11 48	000	0000
1985 1985	\$14,000 under \$15,000	46 69		26 57	32 59	10 59	16 02	14 61	18 42	10 60	11 66	0000	0000
45 63 5 67 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$15,000 under \$16,000 \$16,000 upder \$17,000	34 92		25 26 26 95	30 42 39 85	10 52	13.91	14 60	18 19	1059	12 17	88	000
00 99 29 46 72 22 84 38 22 11 156 6 26 00 18 68 32 56 10 38 11 17 11 166 15 42 00 17 04 22 04 13 17 11 18 15 42 15 42 00 17 04 22 05 10 39 14 11 6 28 17 16 00 17 04 22 05 10 39 14 11 6 22 14 17 00 17 04 27 05 10 39 14 11 6 22 14 17 15 18 40 000 13 14 27 25 14 18 6 28 14 19 6 22 14 10 6 28 000 13 14 27 25 14 16 14 17 6 28 15 18 15 20 15 20 000 13 14 27 25 14 18 27 25 14 16 15 20 15 20 000 13 14 27 25 14 14 27 25 16 22 17 25 16 22 17 25 16 22 17 25 17 25 17 25	\$17,000 under \$18,000	4583		27 73	30 17	1141	15 30	12 11	16 39	11 63	12.71	59 63	65 19
1868 2256 1038 1509 174 1500 1746 1000 1746 1000 1746 1000 1746 1000 1746 1000 1746 1000 1746 1747 1441 1440 1441 1440 1740 1740 1741 1441 1440 1740 1	\$18,000 under \$19,000 \$19,000 under \$20,000	39 29		27 40 22 84	31 17	11 56	15 42	11 71	14 90	11 /4	13.09	51 16	0 00 84 99
1638 30.24 113.2 114.81 5.30 746 2034 2034 10.79 114.81 5.30 7.45 2034 2034 2036 2034 10.79 114.11 6.22 8.60 2034 2036 2036 2036 2036 2030 2030 2036 2038 6.13 2000 2034 2038 6.13 6.25 2000 2000 2034 2036 2036 2000 2034 2037 2038 2034 2000 2000 2000 2000 2000 2000 2000 2000 2000 2000 2000 2000 2000	\$20,000 under \$25,000	18 68		10.38	15 09	473	6 28	4 73	00 9	5 42	6 18	13 17	16 83
000 20 4 2 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	\$25,000 under \$30,000	16 38		11.32	14 81	5 30	7 46	530	7 12	637	7 22	8 01	987
00 13.08 24.36 7.91 39.4 5.33 7.23 000 13.08 24.36 7.08 8.94 5.33 7.23 000 13.19 2.17 7.08 8.94 6.84 6.89 6.34 6.84 6.89 2.34 9.89 7.23 4.84 9.89 2.34 9.89	\$30,000 under \$40,000 \$40,000 under \$50,000	20 34		9 25 10 79	14 11	6 22	8 60	6 22	8 60	581	02.9	581	6.55
000 1314 32 86 1180 1466 1467 1840 <th< td=""><td>\$50,000 under \$75,000</td><td>13 08</td><td></td><td>7.91</td><td>994</td><td>5 33</td><td>7 23</td><td>5 33</td><td>7 23</td><td>3 44</td><td>3 83</td><td>3 44</td><td>3 84</td></th<>	\$50,000 under \$75,000	13 08		7.91	994	5 33	7 23	5 33	7 23	3 44	3 83	3 44	3 84
15.2 2.5	\$75,000 under \$100.000	23 44		11.80	14 66 8 9 7	14 07	18 40	14 07	18 40	5.98	9.04	5 98	9 6 6 1
0,000 85.96 50.82 4.31 4.84 19.28 32.43 0,000 6.14 8.20 3.10 3.75 1.81 2.51 0,000	\$200,000 under \$500,000	15.42		613	6 62	65 38	23 46	65 98	23 67	13 11	17.82	13 12	17.76
ome 1774 8.20 3.10 3.75 1.81 2.51 1.00 000 000 000 000 000 000 000 000 0	\$500,000 under \$1,000,000	85.96		4 31	4 84	19 28	32 43	19 28	32 43	2 13	2 48	2 13	2 48
Ome 1774 2775 367 519 238 1302 Ome 000 000 000 000 000 9998 1309 000 000 000 000 000 000 9998 9999 000 000 000 000 000 9998 9998 9999 5749 6999 9999 9954 9453 1699 2162 600 600 000 000 000 2247 25.06 5749 6999 9999 6534 6534 67.29 14.04 17.93 600 4435 5899 67.29 14.04 17.93 16.50 600 4435 6589 51.72 568 11.04 17.93 600 600 40.39 66.36 40.30 11.04 14.51 600 600 44.59 55.89 40.70 12.48 16.06 600 60.54	Tacan or more	07.0		9.6	275	2-0:	2000	21.01	2 74	- 1	98-1	2 26	2.45
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9999 9954 9453 1699 2247 2598 5749 6337 3999 6729 1404 1793 6749 6337 3999 6729 1404 1793 6759 668 1309 1793 1645 6759 6729 1404 1793 1645 6759 6729 1404 1793 1656 6759 6729 1404 1793 1656 6759 6729 1404 1793 1656 6759 6729 1404 1793 1656 6759 6729 1404 1793 1656 6759 6729 1404 1793 1656 6759 6729 1409 1793 1656 6759 6729 1409 1793 1656 6759 6729 1409 1793 1656 6759 6729 1409 1109 1109 1109 1109 1 6750 6729 6729 1 6750 6729 6729 1 6750 6729 6729 1 6750 6729 6729 1 6750 6729 6729 1 6750	\$1,000 under \$2,000	000		000	000	99.97	99 97	88	000	99 95	9935	88	000
5999 99 99 54 94 53 16 99 21 62 57 49 67 49 58 39 56 37 16 28 17 93 44 35 55 89 57 2 56 08 17 93 17 19 44 35 55 89 57 2 56 08 17 93 17 19 40 39 66 26 35 95 43 70 17 28 16 06 50 14 60 96 35 95 43 70 17 28 16 06 60 54 70 74 40 58 46 59 11 04 17 93 60 54 70 74 40 58 46 59 11 04 14 51 60 54 70 74 40 58 46 59 11 04 14 51 60 54 70 74 40 58 54 33 11 10 14 50 60 54 73 55 52 52 27 79 37 8 10 73 16 36 60 54 52 52 27 79 32 78 10 63 14 40 16 36 70 50 47 32 56 66 52 52 27 79 <td>\$2,000 under \$3,000 \$3,000 under \$4,000</td> <td>000</td> <td></td> <td>000</td> <td>800</td> <td>22 47</td> <td>25 06</td> <td>86 66</td> <td>86 66</td> <td>35 34</td> <td>39 86</td> <td>880</td> <td>000</td>	\$2,000 under \$3,000 \$3,000 under \$4,000	000		000	800	22 47	25 06	86 66	86 66	35 34	39 86	880	000
57.49 70.49 35.39 56.37 13.28 164.55 44.35 55.89 55.39 56.37 13.28 164.55 40.39 66.26 35.95 14.04 17.93 17.19 40.39 66.24 35.94 45.96 13.09 17.19 17.19 60.54 70.74 40.58 49.60 11.04 14.51 16.06 60.54 70.74 40.58 49.60 11.04 14.51 16.06 60.54 70.74 40.58 49.60 11.04 14.51 16.06 60.54 70.74 40.58 49.43 11.10 14.61 16.06 60.54 73.50 52.52 27.79 32.78 10.73 16.36 50.55 52.52 27.79 32.78 10.60 11.63 16.36 40.86 66.54 23.30 27.79 32.78 11.63 11.52 41.82 66.44 31.47 11.52 11.40	\$4.000 under \$5,000	66 66		99 54	94 53	16 99	21 62	86 66	98 66	17 49	18 36	99.97	99.97
4435 5589 5172 5608 1309 1719 4435 5589 5172 5608 1309 1719 60 54 70 74 40 58 40 60 10 93 1606 60 54 70 74 40 58 40 60 1104 1451 60 54 70 74 40 58 40 60 1104 1451 60 54 70 74 40 58 40 60 1104 1451 60 54 65 11 29 80 1104 1116 1464 60 54 65 11 29 80 4332 1050 1525 53 50 55 52 29 68 37 85 10 73 16 36 53 73 6 55 52 29 68 37 85 10 73 16 36 53 73 6 55 52 29 88 33 78 10 62 1409 53 73 6 69 3 20 77 3 27 8 10 62 11 48 54 73 2 56 66 26 18 33 50 11 79 15 57 52 14 27 71 10 81 16 23 47 77 6 29 50 7 7 11 52 11 7 6 29 50 7 7 10 81 16 23 47 77 6 29 50 7 7 10 81 16 23 47 77 6 29 50 7 7 10 81 16 23 47 77 6 29 50 7 7 10 81 16 23 47 77 6 29 50 7 7 10 81 16 23 47 77 6 29 50 7 7 10 81 16 23 47 77 6 29 50 7 7 10 81 10 81 10 11 17 6 22 50 88 60 60 60 60 89 50 7 7 1 10 81 14 10 1 14 10 1 14 10 50 7 15 10 11 1 14 10 50 88 60 88 50 89 60 89 50 80 60 60 60 60 50 80 60 60 60 50 80 60 60 60 50 80 60 60 50 80 60 60 50 80 60 60 50 80 60 60 50 80 60 60 50 80 60 60 50 80 60 60 50 80 60 60 50 80 60 60 50 80 60 50	\$5,000 under \$6,000 \$6,000 under \$7,000	57 49		55 39	56.37	13 28	16 45 17 93	73.98	94 54 99 98	13.27	12 75	/6.66 0000	\6 66
50 54 70 74 40 58 43 16 12 02 60 54 70 74 40 58 46 59 11 04 14 51 60 54 70 74 40 58 46 59 11 04 14 51 60 54 70 74 42 55 43 20 11 04 14 51 60 54 65 11 29 80 43 32 10 65 15 65 60 54 65 11 29 80 43 32 10 65 15 22 60 54 65 12 29 80 43 32 10 65 15 22 50 52 27 79 32 78 10 65 15 22 30 63 43 33 30 47 42 66 11 14 16 36 47 82 66 40 29 88 47 38 11 63 15 54 47 82 66 69 26 18 30 63 47 38 11 73 15 54 47 82 56 66 26 18 16 18 16 23 47 77 6 29 47 82 56 66 26 18 11 52 15 54 5 31 17 44 40 83 37 4 11 10 1 14 74 6 22 8 60 50 34 37 4 11 01 14 74 6 22 8 60 50 34 37 4 12 1 20 48 6 00 <td>\$7,000 under \$8,000</td> <td>44 35</td> <td></td> <td>5172</td> <td>56 08</td> <td>13 09</td> <td>17 19</td> <td>70 70</td> <td>87 88</td> <td>11 07</td> <td>11 79</td> <td>000</td> <td>000</td>	\$7,000 under \$8,000	44 35		5172	56 08	13 09	17 19	70 70	87 88	11 07	11 79	000	000
66 54 70 74 40 58 40 59 1104 14 51 160 66 84 450 66 84 432 1106 41 65 11 60 65 46 65 11 62 65 64 433 1116 66 65 65 65 11 62 65 65 65 65 65 65 65 65 65 65 65 65 65	\$9,000 under \$3,000 \$9,000 under \$10.000	50 14	60 96	35 95	43.70	12 48	16 37	29 12	4534	686	10 77	800	800
60 54 66 51 29 69 54 90 11 16 11 50 60 54 66 51 29 69 54 32 11 16 14 50 57 36 55 52 28 69 37 85 10 50 15 22 37 36 52 53 27 79 32 78 10 62 14 09 36 03 47 82 69 40 29 89 47 86 12 17 18 91 47 82 61 40 20 89 47 86 11 48 15 54 47 82 61 40 20 89 47 86 11 48 15 54 47 82 61 40 20 89 47 86 11 79 15 87 47 82 61 40 20 89 47 87 15 87 15 87 47 82 61 40 20 89 47 87 16 23 47 77 6 29 47 82 66 66 24 82 33 59 11 47 6 29 16 29 18 58 24 82 31 47 11 62 11 47 6 29 12 14 20 78 23 48 10 1	\$10,000 under \$11,000	60 54	7074	40 58	46 59	11 04	14 51	25 33	32 59	10 08	10 91	70 70	74 53
66 54 65 11 29 80 43 32 10 50 15 22 53 50 55 52 29 68 37 85 10 73 16 36 36 03 43 33 27 79 32 78 10 62 14 09 36 03 43 33 30.47 42 66 12 17 18 91 49 68 66 94 22 88 33 50 11 48 15 57 47 32 56 66 26 18 33 59 11 78 15 57 17 44 27.71 10 81 16 23 47 7 6 29 17 44 27.71 10 81 16 23 47 7 6 29 17 44 27.71 11 81 14 74 4 29 581 20 34 21 34 10 11 14 74 6 22 860 13 08 24 39 7 95 10 11 14 07 18 40 20 34 33 06 11 81 14 07 60 08 23 48 30 04 6 16 6 67 66 00 23 48 30 04	\$11,000 under \$12,000 \$12,000 under \$13,000	61 84 40 93	44 59	42 65 54 39	49 40 54 43	11 16	14 64	16 13	21 22	10 85	11 73	80	800
37.36 52.53 27.79 32.78 10.62 36.03 43.33 27.79 32.79 11.48 11.69 47.82 66.94 29.88 37.56 11.79 11.89 47.32 56.66 26.18 37.59 11.62 11.63 47.32 56.66 26.18 33.59 11.62 11.62 47.32 56.66 26.18 37.59 11.79 15.87 17.44 27.71 10.81 16.23 47.7 6.29 17.44 31.47 11.92 11.47 6.29 5.81 18.58 24.82 31.44 11.01 14.74 6.29 5.81 20.54 31.49 11.01 14.74 6.22 8.60 20.78 33.06 11.81 14.07 18.40 30.00 21.74 7.12 9.04 66.00 224.88 30.00 85.96 5.26 13.93 20.2 3.52 16.12 20.68 5.26 13.93 20.2 3.52 16.12 20.68	\$13,000 under \$14,000 \$14,000 under \$15,000	53 50	65 11	29 80 29 68	43 32 37 85	10 50	15 22	14 43	19 79	10 70	11 90	000	000 000
36 03 43 33 30 47 42 66 12 17 18 91 15 15 49 68 66 94 29 88 35 50 11 48 15 44 15 47 16 53 15 87 11 1 15 87 11 1 15 87 11 1 15 87 11 1 15 87 11 1 15 87 11 1 14 88 15 87 11 1 15 87 11 1 14 88 15 87 11 1 14 88 15 87 11 1 14 88	\$15,000 under \$16,000	37.36	52 53	27 79	32.78	10 62	14 09	14 76	18 23	10 79	12.36	00 0	00 0
47.82 61.40 30.83 47.88 1163 15.57 111 15.5	\$16,000 under \$17,000 \$17,000 under \$18,000	36 03	43 33	30.47 29.88	42 66	12 17	18 91	15 09	19 80	11.58	13 32	0000	0 00 0
2114 2770 1081 1623 477 629 174 174 2771 1081 1623 477 629 174 174 175 629 174 174 175 629 174 174 174 174 174 174 174 174 174 174	\$18,000 under \$19,000	47 82	6140	30 83	47 38	11 63	15.57	11 77	15 02	11 90	13 19	0 00	0 00
1744 3147 1152 1554 531 746 55 2034 3147 1152 1554 531 746 55 2034 336 1101 147 622 860 6 2378 336 1181 1481 1481 1407 1440 1440 1440 1440 1440 1440 144	\$20,000 under \$25,000	21.14	20 00	10.81	16.23	4 77	6.29	4 77	6.02	5.49	6.25	13 40	17.06
2034 3198 937 1147 429 5.81 4 2034 329 7.95 1011 147 6.22 8.61 6 2034 3306 1181 1481 1481 1407 1840 14 2030 2178 3004 6.16 667 6600 2348 668 33 20 200 85.96 5082 4.33 4.93 19.28 324.3 19	\$25,000 under \$30,000	17 44	31.47	11 52	15 54	531	7 46	531	7 12	639	7.25	8 05	993
13 08 24 39 7 95 1011 5 34 7 25 5 23 78 33 06 1181 1481 1407 1840 14 13 0 21 7 30 04 616 667 66 00 23 48 608 00 85 96 50 08 433 493 1928 32 43 19 5.26 13 33 2.02 35 2 16 12 20 68 16	\$30,000 under \$40,000 \$40,000 under \$50,000	18 58 20 34	24 82 31 94	93/	14 74	6 2 2 9	5.81 8 60	6 22	8 60	5 82	6 71	5 82	6 57
2378 33.06 1181 1481 1407 1840 14 1330 2174 7.12 9.04 33.98 60.08 33 15.46 50.08 6.16 6.67 66.00 23.48 66 50.08 2.02 3.52 16.12 20.68 15	\$50,000 under \$75,000	13 08	24 39	7 95	10 11	5 34	7 25	5 34	7 25	3 45	3 84	3.45	384
15.46 30.04 6.16 667 66.00 23.48 66 85.96 50.82 43.3 49.3 19.28 32.43 19.5 5.26 13.93 2.02 3.52 16.12 20.68 16	\$75,000 under \$100,000 \$100,000 under \$200,000	23 78	33.06	1181	14 81	14 07 33 98	18.40	14 07 33 98	18 40	9 5.7	9 05	5 71	9 0 4
5.26 13.93 2.02 3.52 16.12 20.68 16	\$200,000 under \$500,000	15.46	30 04	6.16	6 67	96 00	23 48	00 99	23.69	13.12	17 83	13 13	17 77
1000	\$1,000,000 or more	85.96 5.26	50 82 13 93	200	3 52	16 12	32 43 20 68	16 12	32 43 20 68	136	156	136	156
12.07 5.66 5.73 4.38 5.76 18	Nontaxable returns, total	7.51	12.07	5.66	5.73	4.38	5.76	18.69	24.18	4.19	4.90	27.39	28.94

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued (Coefficient of variation for number of returns and amount (percent))

(Coeliiden of Variation to Future of Equips and amount (percent))	Windfall profit tax refund	// tax refunds	Windfall profil	profit tax withheld		Other income	соте			Statutory at	adjustments	
Size of adjusted gross income	A see		Missiphosophia		Net inc	іпсоте	Net	loss	Total	laf	Moving 6	exbeuse
	returns	Amount	returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)
All returns, total	9.74	18.37	5.72	9.92	1.86	3.15	3.97	2.84	0.49	0.78	3.30	3.77
No adjusted gross income	46.70	32 99	25 43	1931	15.66	14.59	7.14	2.79	10.15	1625	56 01	40.83
\$1 under \$1,000 \$1,000 under \$2,000	0.00	200	99 22 99 22	00 00 00 00 00 00	22 91 12 91	40.76	38 12	42.67	20.41	31.53	76 66 86 66	96.66 96.66
\$2,000 under \$3,000 \$3,000 under \$4,000	96.98 99.88	96 66 66	73 98	74 55	18 59 20.56	29 89 29 89	39.81	76.88	14 26	25 23 18 30	43 15	53.77
\$4,000 under \$5,000	9/ 66	92.36	99 65 99 95	89 15 90 63	18 02	26.61	49.02	54.72	9.71	18 23	32 29	47.87
\$6,000 under \$7,000	000	0.00	99 72	89 20	16.79	28.10	40.52	45.86	8 81	13 20	29 96	39 23 35 56
\$8,000 under \$9,000	000	800	96 75	98.82	19 06	38.82	45.88	55.81	7 90	11.86	21 47	31 20
\$9,000 under \$10,000 \$10,000 under \$11,000	99.98	99 98	96 90	80 78 98 77	1,000	36 36	37 33	42.06	7 44	12 52	23.21	30.99
\$11,000 under \$12,000	99 98	96 66	99.88	99 67	16 96	36 49	59 12	90 38	6.78	10 38	25 30	33.71
\$13,000 under \$13,000	99 41	99 41	70.67	56 14 97 92	17 38	35.91	5169	55 05	6 48	10 73	2164	2832
\$15,000 under \$16,000	46 64	59 69 69 65	70 18	64 64	16 20	28 56	61 68	60 70	6 05	925	26 77	35 62
\$16,000 under \$17,000 .	76 20	78 17 0 00	46.89 70.93	68 66 97 92	15 54	29.32 32.97	48 76 42.39	78 45 47 54	5.81 5.61	937 775	19 98 20 89	24 96 24.70
\$18,000 under \$19,000 \$19,000 under \$20,000	0000	0000	69 58 48 32	54 43 64 53	16 23	28.05 34.38	50 44 43 92	67.49	5.59 5.10	9 70 7 86	25 55 19.94	28 47 30.62
\$20,000 under \$25,000	51 72	29 07	30.86	88 18	6.57	15.76	22.37	41 94	206	3 12	11.68	16 93
\$25,000 under \$30,000 \$30,000 under \$40,000	43.81 30.60	62 04 43.38	33 50 20 60	47 72 34 36	6 80 4 93	15 07	25 46 19 33	37 26 36 43	1.38	198	10 69 8 29	13 61 10 59
\$40,000 under \$50,000 \$50,000 under \$75,000	36.30 18.04	47 43 34 81	17 21	28 01 33 08	5.24 2.96	10 86	19 88	45.16 34 64	1 62 0 81	174	00.6 09.9	10 16 9.02
\$75,000 under \$100,000	17 68	38 55	15.54	26 11	6 15	11 16	23 98	61 83	2 23	2 26	8 92	9 30
\$100,000 under \$200,000 \$200,000 under \$500,000	6 29	11 56	9 /4 19 53	9 80	9 02	6 52	35 13	49.59	3.75	3 14	858	10.69
\$500,000 under \$1,000,000 \$1,000,000 or more	71 51 2 36	76 54 11 74	43 41	27 30 3 43	1 84	4 96 3 81	5.18 2.70	5 61 2 18	18 48	40 67 2 16	9 75 7 11	13 02 9 90
Taxable returns, total	10.10	17.70	5.96	9.87	1.94	3.34	6.61	11.09	0.50	0.79	3.40	3.85
No adjusted gross income	1991	6 47	1939	55 05	54 64	16 89	15 63	561	21.47	16 55	77 40	83 17
\$1,000 under \$2,000	00.00	800	0000	88	99 14	74 24	97 73	97 73	99 91	55 46	000	0000
\$2,000 under \$3,000 \$3,000 under \$4,000	0 00 99 97	00 0	99 98 99 97	96 66 96 66	99 21 32 28	98 62 37 36	99 98 50 24	99 98	69 87 26 72	31.28	0000	00 0 86 66
\$4,000 under \$5,000	99 76	92 36	99 76	96 85	27.47	38 27	99 54	56.44	28 90	39.96	96 98	75 55
\$5,000 under \$6,000 \$6,000 under \$7,000	800	888	91.88	30;	20 77	33.92	28 03 28 03	65 64 0 00	12.29	17.80	36 28	48.94
\$8,000 under \$8,000	808	888	0000	000	22 61	45 84	28 96	58 65	10.28 8.45	14 04 12 80	23 32	36 41
\$5,000 under \$10,000 \$10,000 under \$11,000	99 96	99 96	99 95	99 94	19.84	40 94	48.47	55.56 66.58	8 10	13 43	24 36	32 83
\$11,000 under \$12,000 \$12,000 under \$13,000	99 98	99 98	99 88	99 67	17 99	41 08 30 82	73 46	97 01	7 20 6 75	10 88 9 62	25 97 27 48	34 85 39 83
\$13,000 under \$14,000 \$14,000 under \$15,000	000	0000	0.00	82.45	18 85	41 48 32 19	62 58 44 92	64.63	6.80	11.39 9.58	21.64	28 32 28 26
\$15,000 under \$16,000	46 64	69 65	72 53	64 83	16.64	29 16	78.37	72 20	6.22	9 60	26 77	35.62
\$15,000 under \$17,000 \$17,000 under \$18,000	989	800	71.24	97.96	17 21	33 14	43.94	54 24	572	7 90	21.35	25 19
\$18,000 under \$19,000 \$19,000 under \$20,000	00 0 86 66	00 0 00 66	69 62 51 36	67 21 64 67	13 63	29 4 5 35 7 5	58.56 43.93	97 00 73 66	521	8 10	20.35	32 11
\$20,000 under \$25,000 \$25,000 under \$30,000	59 52 43.81	62 43 62.07	32 74 33 85	89.12 48.66	6 71 6 88	16.39 15.51	23 48 26.15	47 68 42 02	2 09 2 01	3 17 2 92	11 80	17.32
\$30,000 under \$40,000 \$40,000 under \$50,000	30. 91 36.30	46 76 47 44	21 15 17 66	38 66 29 80	4 99 5 27	12 89 10 98	20.65	39 94 53 09	1.39	1 99 1 75	8 34 9.04	10.63 10.21
\$50,000 under \$75,000	18 26	34 85	11 09	33 41	2 97	7 70	16.29	34 73	081	225	660	90/
\$100 under \$100,000 \$100 under \$200,000	17.97 87	39.42 41.08	9.78	15.66	2.39	6.78	18.94	42.25 50.62	172	1.89	13.45	7 55 10 82
\$200,000 under \$300,000 \$500 under \$1,000,000	71.56	76.60	43.48	27.35	1 84 5	20.0	5.24	5.84	18.49	40.69	9.79	13 02 9 90
Nontaxable returns, total	36.44	57.41	20.33	41.64	6.34	9.56	5.90	3.14	3.41	5.41	14.13	18.36
Footnote(s) at end of table												

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

						Statutory adjustments	ents—confinued					
Size of adjusted gross income	Employee business expense	iness expense	Payments	to an IRA	Payments to	a Keogh plan	Forfeited inte	interest penalty	Afimony	y paid	Deduction for co	or working married couple
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)
All returns, total	1.46	2.08	0.86	3.85	3.43	6.84	5.04	10.36	5.07	7.08	0.67	0.73
No adjusted gross income	21 29		15 72	17 28	34 80	24 12	34 86	31 03	22 17	17.24	14 96	15.32
\$1 under \$1,000 \$1 000 under \$2 000	47 19	52 71 44 09	52 26 34 29	56 92 37 48	0 0 0 98 88	0 00 99 75	99 98 39 25	99 98 75 57	000	70 18	72 03	77 50
\$2,000 under \$3,000	33 99		30 08	30 88	98 86	98 89	57.51	74.31	52.31	65 7F	32.97	36.37
\$3,000 under \$4,000 \$4,000 under \$5,000	24 15		24 15	24 94	73.98	72.33	59 69	95.86	86.66	86.66	20.21	24.85
\$5,000 under \$6,000	20 27		22 39	36 41	99 97	99.97	46 48	71 04	99.87	99 80 51 02	13.03	15.47
\$5,000 under \$8 000 \$7,000 under \$8 000	20 02		15.96	17.24	96 66	86 66	35.89	53 11	67.96	80 40	14.78	17.57
\$8,000 under \$9,000 \$9,000 under \$10,000	16 89	21 66 22 98	15.24	16 59 15 92	72 23 99 87	75 02 99 44	50 15 34 46	67 43 51 96	82 44 59 69	82 44 78 65	11 69 10 70	14.25
\$10,000 under \$11,000	16.82		13 19	14 84	00 0	00 0	37 78	64 10	76 34	76 04	10.57	12.17
\$11,000 under \$12,000	14 71		1336	15 09	73 95	68 03	33.21	48 41	99 90	97.93	924	10.75
\$12,000 under \$13,000 \$13,000 under \$14,000	13 52		12.73	13.96	98 14	70 33	36.95	46 76	71 23	83 44	8 62	10 03
\$14,000 under \$15,000	13.24		11 00	11 60	58 02	64 64	5131	58 63	52.48	58 99	8 63	11.95
\$15,000 under \$16,000 \$16,000 under \$12,000	14 60 12 51	21 15	1038	10.97	50 68	87.73 51.94	52 30 35 49	/3 6/ 45 94	56 82 44 97	59.41	8 09 7 84	928
\$17,000 under \$18,000	11 15		9 62	10.26	0000	0000	39 75	54 13	51 90	51.42	7 62	8 77
\$18,000 under \$19,000 \$19,000 under \$20,000	14 10 10 86	25.85 16.21	06 8 8 66 8	9 60 02 6	37 25 35 23	49 89 39 42	39 42 60 37	51 72	53 08 41 33	65 51 52 02	6 60	7 63
\$20,000 under \$25,000	5 20	8 13	3 65	4 02	20 60	24 34	1691	29 61	20 30	23 17	2 60	3.05
\$25,000 under \$30,000 \$30,000 under \$40,000	3 65	7 67 5 63	3 42 2 40	2 80	12 32	15 25	12 22	22 41	13 59	15.74	1.68	197
\$40,000 under \$50,000	3 79	4 7 4	2 28	234	961	10 02	12 74	22 06	12.94	13.34	188	2 07
\$20,000 under \$75,000	2 43 4 61	4 33	2 54	2.7.1	5.67	632	16.59	51.47	94.0	928	2.95	3 32
\$100,000 under \$200,000	3 85	4 40	1 75	1 93	664	4 25	066	31.25	4 96	5 70	246	334
\$200,000 under \$500,000 \$500 000 under \$1 000 000	271	4 93 5 15	4 16 20 46	3 23	15 93 52 32	6 78	11.26 9.26	40 56 59 88	5 05	6.26 73.71	31 12	46 42
\$1.000,000 or more	2 23		0 72	1 70	175	3 18	577	15 90	2 36	467	1 17	149
Taxable returns, total	1.49		0.86	0.86	3.43	7.01	5.29	10.64	5.22	7.44	0.68	0.73
No adjusted gross income	40 02		18 68	12.12	34 45	3105	2203	0000	45 14	34 96 70 18	2038	27.38
\$1 under \$1,000 \$1,000 under \$2,000	0000	0 00	000	00 0	0000	000	96 66	96 66 86 66	0000	000	0000	0000
\$2,000 under \$3,000	97.73		97 73	97 73	98 86	98 89	00 00	0000	99 98	99 98	97.67	95.62
\$3,000 under \$4,000 \$4,000 under \$5,000	45.65 46.76	49 22 75 93	37.06 39.25	40 53 39 33	000	300	00 Q	96 00 00 0	00 00 66	0000	0000	0000
\$5,000 under \$6.000	24 11		28 94	32 29	26 66	26 66	59 69	60 63	0000	000	73.86	86 08
\$6,000 under \$7,000 \$7,000 under \$8,000	24 73 25 93		16 75 20 02	18 25 22 20	91 88 0 00 0 00	9188	96 98 36 67	99 98 53 88	71 30 80 36	72 78 88 49	32.25 27.68	30.57
\$8,000 under \$9,000	19 38		17 13	18 76	97 08	94 38	50 15 36 68	67 49 54 26	82 44 59 69	82 44 78 65	19 81	22 91
\$10,000 under \$11,000	17.94		13.88	15.55	000	0000	40.81	65 10	76 34	76 04	12 43	14 20
\$11,000 under \$12,000 \$12,000 under \$13,000	16 02		13.78	15 64	73.95	68 03 81 84	33 73	48 95 69 63	99 97	99 97 70 52	9999	11 82
\$13,000 under \$14,000	14 00	20 66	13.21	14 47	99 96	99 96	38 96	48 58	71.25	84 41 82 40	9 20	10 72
\$15,000 under \$16,000	15 19		10 63	11.25	26 66	26 66	52 30	73 67	89 09	61.26	8 41	10 10
\$16,000 under \$17,000 \$17,000 under \$18,000	12 74		10 77	11 63	55 47	59 12	35 49	45 94 54 14	44 98 51 90	49 69 51 42	8 06 7 82	890 6 6 6
\$18,000 under \$19,000	14 59	27 39	60 6	886	43 52	53.88	39 42	51 72	53.08	65 51	7 56	884
\$19,000 under \$25,000	5.24		69 8	4 07	21.92	25.24	17.35	30.36	2158	25 66	2 65	3 10
\$25,000 under \$30,000	4 96	7 73	3 44	3 83	20.86	24 63	16 42	47 70	19 70	25 23	251	291
\$30,000 under \$40,000 \$40,000 under \$50,000	988	4 77	2 28	2 34	986	10 26	12 74	22 06 22 06	12.95	13.37	980	207
\$50,000 under \$75,000	2 43	4 54	123	38	601	28 22	10 70	1940	9 6	202	2 0.8	3 30
\$75,000 under \$100,000 \$100,000 under \$200,000	3 85	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	175	1 94	664	4 25	991	31.26	4 97	5 72	2 46	334
\$200,000 under \$500,000 \$500,000 under \$1,000,000	2 71 2 86	494 515	4 16 20 47	323 2103	15 94 52 32	6 78 23 36	11 30 9 26	40 82 59 88	5 06 67 47	628	31 14	230 4643
\$1,000,000 or more	2 24	7.27	0 72	170	1 75	3.18	5 80 16 42	15 93	20.83	17.20	4.38	5.37
Footnote(s) at end of table												

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

	Statutory adjustments-	nents—continued	Excess ifemized deductions	ad deductions	Unused zero bracket amount	acket amount	Contributions deduction	deduction for	Exemptions	olions	Taxable income	ncome
							noniter	Mzers				
Size of edjusted gross income	Other adjustme Number of returns	lustments Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of refurns	Amount
	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)	(142)	(143)
All returns, total	19.53	30.10	0.46	0.86	5.89	6.11	0.84	1.53	0.27	0.27	0.12	0.26
No adjusted gross income	62 99	77 39	0.00	000	00 0	00 0	00:00	00 0	4.56	4.55	00 0	0.00
\$1 under \$1,000	000	000	30.13	47.52	73 98	82 69	15.81	37 44	4 07	4 06 3 25	73 98	83.18
\$1,000 under \$2,000 \$2,000 under \$3,000	06 66 66	86 66	21 36	25 14	12 48	12 59	7.53	12.96	3 28	3.28	2.97	3.35
\$3.000 under \$4,000 \$4.000 under \$5.000	000	000	15 96	2697	13 53	14 12 20 68	661	10 56	300	3 35	2 92	3 13 3 05
\$5,000 under \$6,000	000	000	10.67	21.75	24 99	27.93	5.20	09 6	331	331	2 8 4	303
\$6,000 under \$7,000	26 66	26 66	10 70	22 44	25.81	26 87	4 88	8 22	332	332	2 83	2.98
\$7,000 under \$8,000	000	000	896	28 56 12 24	35.34	38 29	4 82	7.74	3 38	338	287	301 286
\$9,0CJ under \$10,000	0000	0000	8 82	15.36	40.81	45 64	4 59	8 86	3 40	3 40	2 85	294
\$10,000 under \$11,000	99 98	99 98	7 80	12.54	4567	51 05	4.66	7 44	3 49	3 49	297	3 06
\$11,000 under \$12,000 \$12,000 under \$13,000	0000	\600 666	697	9 50	20 88	37.86 70.86	4 92	8 27	3 66	3 66	3 08	3.18
\$13,000 under \$14,000	000	000	6 76	967	59 69	63 72	5.07	7.78	3 62	3 62	3 10	3 18
\$15,000 under \$15,000	000	0000	6 24	850	000	000	5 11	838	3 73	3 73	- 60	3.26
\$16,000 under \$17,000	0000	0000	592	8 2	0000	000	547	9 08	381	381	333	341
\$17,000 under \$18,000 \$18,000 under \$19,000	0 0 0 0	000	08 9 0 9	887	0000	200	5 53	8 58 8 81	3 81 3 96	3 81 3 96	3 30 3 41	3.38
\$19,000 under \$20,000	96 66	96 66	5 38	7 30	00 0	00 0	5.81	8 71	3 79	3 79	3 35	3 44
\$20,000 under \$25,000	70 69	97 07	2 11	281	57 72	69 03	2 54	4 03 5 38	1 55	155	131	134
\$23,000 under \$40,000	46 21	62 50	1 29	1 67	66 66 66	66 66 66	3 45	531	1 25	1.25	1 09	1 12
\$40,000 under \$50,000	43.97	5431	1 55	183	0000	0 00	5 99	9 90	161	161	1 46	1 48
\$75,000 under \$100,000	45 63	47.25	204	2.26	0000	000	21 13	24 09	2 11	2 11	204	208
\$100,000 under \$200,000	34 20	66 39	171	2.76	46 15	49 14	18 87	22 42	1 60	1 60	1 70	177
\$200,000 under \$500,000 \$500 000 under \$1 000 000	38 29 35 84	28 92 56 14	4 4 7 14 69	9 14	31.15	33.62	15.54	20 83 28 93	13 62	13 63	4 44 14 65	13 44
\$1,000,000 or more	24 25	40 51	0.42	0.87	00 0	00 0	14 84	69 44	0 20	0 50	0 42	69 0
Taxable returns, total	21.30	20.98	0.46	0.87	5.96	6.19	0.91	1.58	0.33	0.33	0.22	0.27
No adjusted gross income	920	000	0000	0000	000	900	8 8	900	20.26	20 29	000	9 6
\$1 000 under \$2,000	0000	000	96 77	49.15	12.57	12 58	800	000	12.39	12 39	12 48	12 63
\$2,000 under \$3,000	000	0000	63 76	63 34	12.57	1267	0000	0000	12.32	12 32	12.28	12 42
\$3,000 under \$5,000	000	000	43.30	44 08	19 77	20 68	6 67	11 79	3 63	3 63	351	3 56
\$5,000 under \$6,000	0000	0000	20 75	25.28	24 99	27 93	5 99	9 03	3.72	3 72	350	3 54
\$7,000 under \$8,000	00 0	0000	16 06	18 52	35 34	38 29	269	9 40	387	3 86	3 46	3 51
\$8,000 under \$9,000	000	000	11 49	14 27	37.78	41 15 45 64	504	8 44 7 40	3 60	3 60 3 56	3 13	3 18 8 13
\$10,000 under \$11,000	86 66	86 66	9 23	11.88	45.67	51 05	4 77	7 54	3 64	3 64	3 10	3.16
\$11,000 under \$12,000	99 97	99 97	8 44	10 60	58 88	57.86	502	7 62 8 42	3 70	3 70	3 12	3 19 3 23
\$13,000 under \$14,000	000	888	7 33	917	59 69	63.72	5 12	7 93	3 72	372	317	3 23
\$15,000 under \$16,000	00.0	8 0	6.57	608	000	0000	513	8 6 78	380	3 80	3 23	3.28
\$16,000 under \$17,000	000	000	6 22	7 92	000	000	5.49	9 16	980	3 89	337	3 44
\$18,000 under \$19,000	000	30	631	69 2	000	000	220	888	404	404	3 44	320
\$19,000 under \$20,000	000	000	5 55	6 85	0000	000	5.82	8 68	3.85	3.85	3.40	3.47
\$20,000 under \$25,000 \$25,000 under \$30,000	99 O	000	2 15 1 98	2.57	57 72 99 98	86 66 99 38	3 30	5 39	1.57	1 73	1 48	151
\$30,000 under \$40,000	46.21	62 50	130	165	000	000	346	533	125	1 25	1 09	1 12
\$50,000 under \$75,000	34 08	45.58	0 73	1.27	70 65	97.31	5.71	7.73	080	080	69 0	0.73
\$75,000 under \$100,000	45 65	47.37	2 05	2 27	0000	0000	27: 13	24 09	2 12	2 12	204	2 08
\$200,000 under \$500,000	38.29	28 92	4 48	9 24	56 42	57 07	15 65	20 92	4 46	4 46	4 44	4 71
\$500,000 under \$1,000,000 \$1,000,000 or more	35 84 24 25	56 14 40 51	14 72 0 42	21 74 0 88	31 15 0 00	33 62 0 00	16 33 14 84	29 07 69 44	13 64	13 65 0 50	14 65 0 42	13.45 0.59
Nontaxable returns, total	45.17	62.16	3.14	4.40	39.02	40.08	2.95	5.87	1.22	1.22	1.25	1.96
Footnate(s) at end of table												

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

			Totel	191				Total personal	onal credits			
Size of adjusted gross income	Number of returns	Amount	Number of		Number of	100	Child ca	care credit	Credit for and di	the elderly isabled	Residential	energy
			returns	Amount	returns	Modul	Number of returns	Amount	Number of returns	Amount	Number of returns	
	(144)	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)	(153)	(154)	Ц
All returns, total	0.20	0.55	0.85	2.08	1.04	1.67	1.49	1.84	7.70	9.77	2.38	
No adjusted gross income	67 30	58 47	46 06	68 89	32.90	26.89	49.65	49 66	55.62	62.83	82 44	
\$1 under \$1,000 \$1,000 under \$2,000	0 00 12 40	17.92	73.96	71.58	70 18 99 95	000	000	88	88	88	00 66 66	
\$2,000 under \$3,000	11 98	15 16	4303	82.87	57 72	88 60	86 66	86 66	00:00	88	000	
\$3,000 under \$4,000 \$4,000 under \$5,000	3 37	y 8	17 11	30 08	50.87 17.88	38.41	30.00	8.28	30 14	33.00	70.70	
\$5,000 under \$6,000	327	6 22	8 93	11 09	13.33	15 72	19.39	21 07	25 01	30 12	69 69	
\$6,000 under \$7,000 \$7,000 under \$8,000	3 15	3 45	6.80	8 01 7 63	11.33	13.81	16.94	18.33 16.43	23.32	25.50 28.14	33.73	
\$8,000 under \$2,000	282	317	20.0	661	9.1	185	12 18	13.70	2038	25 67	30.81	
84,000 under \$10,000	3.01	3.28	5 68	8.56	168	10.99	11 16	12.41	26.18	32.22	27.39	
\$11,000 under \$12,000	307	334	7.72	10 47	8 74	11 49	11.61	13 14	37.78	46.26	2153	
\$12,000 under \$13,000 \$13,000 under \$14,000	312	330	7 19	9.79	8 25 8 25	10.45	10.08	1.69	29.52	30.18	26 47	_
\$14,000 under \$15,000	3 13	334	7 33	10 15	8 15	11 10	991	12 16	49.99	57.90	19.79	
\$15,000 under \$16,000 \$16,000 under \$17,000	3 20	340	7 50	10 14	8 55	11.56	10.89	12.88	51.31 38.94	59 09 48 70	21.56	
\$17,000 under \$18,000	333	325	7 62	10 76	8 75	12.78	10.93	14.01	58.12	69 02	19 23	
\$18,000 under \$19,000 \$19,000 under \$20,000	337	3 60	7 89	11 28	8 6 8 6	12.03	11.07	12.98	51.37	70.36	27 71	
\$20,000 under \$25,000	131	141	3 14	4 77	3.53	5.11	4.47	5.47	57.72	58 89	8.66	
\$25,000 under \$30,000	1 48 00	1.57	322	574	358	5.52	3.49	5 69 4 32	88	88	7 60	_
\$40,000 under \$50,000	147		262	553	2.94	5.12	0.4	184	0.00	888	5.94	
\$75 000 under \$100 000	2 04	2 2	3 23	707	2 5	6.52	86.99	2.56	800	8 8	2 28	
\$100,000 under \$200,000	0.1	88	284	12.41	301	4 46	4.02	4 86	00:0	000	7.88	
\$200,000 under \$500,000 \$500,000 under \$1,000,000	14 64	13 40	6 15 72 71	7 49	6.42 21.74	881 1881	6.23	6.83 0.83	91.88	91.88	4 73	10 43
\$1,000,000 or more	0 42	0 59	0 48	8 8	0 73	2.32	4 96	5.39	70.26	000	3.59	
No adjusted gross income	94 B7	71.72	71.40	89 09	35.50	28 33	49.65	49.66	55.62	62.83	82 44	_
\$1 under \$1,000	0.00	000	0000	00 0	70 18	000	0.00	000	0.00	000	000	
\$1,000 under \$2,000 \$2,000 under \$3,000	12 40	17 92	7396	71 58 52 65	99.95	99 93 70 70	88	0.00	88	88	86 66 66 0	_
\$3.000 under \$4.000	4 58	7 58	59.81	56 75	72.53	68.52	0.00	0.00	8.6	88	0.00	
\$5,000 under \$6,000	3 50	6 57	24 22	43 09	28.25	30.26	86 66	86.98	57.94	63.36	99.97	
\$6,000 under \$7,000 \$7,000 under \$8,000	3 50	3 73	1634	20.52	19 54 70 05	25 08 28 82	86 66 0 00	86.66 0	35.34	38.21	38.91	
\$8,000 under \$9,000 \$9,000 under \$10,000	3 13	337	903	10 38	1531	25.14	38.37	47 73	30.14	39.09	36.28	
\$10,000 under \$11,000	3.10	3.35	632	966	10 69	13.60	13.96	15.65	29.12	37.21	38.37	
\$11,000 under \$12,000 \$12,000 under \$13,000	312	6 6 6 6 6	8 69 9 16	12 25	9 54 10 19	13.49	13.12 13.13	15.00	40.81	52.17 47.25	23 87 26.95	
\$13,000 under \$14,000 \$14,000 under \$15,000	317	3.39	7.81	10.45	8 67	11.22	10.70	12.59	30.44	31.60	28.54	
\$15,000 under \$16,000	3 23	3.42	7.87	10.88	8.72	1.80	11.08	13.05	57.72	68 40	22 45	,.
\$17,000 under \$18,000	3.34	3.53	7.94	11.49	8.94 8.94	13.10	11.22	14.32	58.12	69.02	20 45	, . •
\$18,000 under \$19,000 \$19,000 under \$20,000	3.44 3.40	362	8.37 8.29	10.84	9 13 9.11	12.04 12.04	11.11	12.88 13.08	99.96 51.37	99:96 70:36	25 40 30 12	
\$20,000 under \$25,000	1.32	1.42	3.25	4 73	3.59	2 08	4.54	5.56	57.72	58.89	9.01	
\$25,000 under \$30,000 \$30,000 under \$40,000	1 48	1.58	3.28 2.36	4.93 4.02	3.62	4 %	4 6. 00.	5.75 4.33	8 8	88	5.17	
\$40,000 under \$50,000 \$50,000 under \$75,000	1.47	1.51	2.64	5.65	2.94	5.10	4.01 0.80	4.6 18.6	86	88	5.96 2.83	
\$75,000 under \$100,000	2.04	2.14	3.24	7.15	3.55	6.52	86.9	7.38	0.00	000	202	
\$100,000 under \$200,000	1.70	1.89	2.85	12.52	3.01	4.09	4.02	4.87	88	000	7.91	
\$500,000 under \$300,000 \$500,000 under \$1,000,000	14.65	13.40	17.58	88	21.74	8.8	8 23	8.8	91.88	88.	4.73	
\$1,000,000 or more	0.42	0.59	0 48	3.65	0.73	2.32	96.	5.39	70.26	3 ;	3.59	
Montaxable returne, total	2.11	8.0	7.7.7	2.00	,	9.0	2	1.0	79.11	15.4	20.0	

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued (Coefficient of variation for number of returns and amount (percent))

						Tax credits-	credits—continued					
	Total personal credits—continued	edits-continued					Total non-personal credits	sonal credits				
Size of edjusted gross income	Political contribution credi	ibution credit			Foreign tax	x credit			Total business	ess credits		
	Number of		Number of returns	Amount	Number of		Number of	Amount trious	Investment	nt credit	용	fuel credit
	returns	Amount			returns	Amount	returns	Amount	Number of returns	Amount	Number of returns	Amount
	(158)	(157)	(158)	(159)	(160)	(161)	(162)	(163)	(164)	(165)	(166)	(167)
All returne, total	1.92	2.15	1.44	3.58	1.82	23.04	1.59	1.91	1.52	10.09	48.59	19.19
No adjusted gross income	33.27	27.36	21.43	61.82	0.00	0.00	21.43	61.82	6.55	11.68	42.48	0.00
\$1 under \$1,000 \$1,000 under \$2,000	0.00	8.8	57.98	58.48	800	800	57.99	58.48	29.48	49.72	800	800
\$2,000 under \$3,000 \$3,000 under \$4,000	70.70 58.98	70.70 60.81	27.27	31.78	000	808	27.27	31.78	18.19	26 42	000	800
\$4,000 under \$5,000	36.55	40.60	29.23	450/	66.66	99.99	37.25	45.23	18 23	09.62	000	800
\$5,000 under \$6,000 \$6,000 under \$7,000	29.37	33.58	19.51	23.93	000	0.00	19 51	23.93	16.74	28.75	000	0.0
\$7,000 under \$8,000	24 24	28.06	16.97	27.52 20.32	000	000	16.97	20.32	16.05	36.42	0.00	0.00
\$9,000 under \$10,000	19.83	24.07	16.43	20 03	96.96	99.87	16 45	20.14	16.45	28.79	0.0	00.0
\$10,000 under \$11,000 \$11,000 under \$12,000	21.62	25 18 20.50	17.77	23.66 22.96	70.34	94.39	17.94	23.05	16.57	36.07	0.00	000
\$12,000 under \$13,000	18.51	22 86	15.80	20.86	0.00	0.00	15.80	20.86	17.07	31.49	000	0.0
\$13,000 under \$14,000 \$14,000 under \$15,000	19.54	21.25	13.47	23.68	8.0	80	14.52	23.68	14.51	31.46	0.00	000
\$15,000 under \$16,000	17.55	19.82	14 88	20.37	66 66	66.66	14 88	18.98	14.86	26.69 36.18	0.0	000
\$16,000 under \$17,000 \$17,000 under \$18,000	18.25	20 69 24 74	15.06 13.85	25.58 17.88	000	00.0	13.85	17.88	13.82	21.54	000	000
\$18,000 under \$19,000	2024	24.54	15.52	20.54 21.78	99 99	99 99	15.35	20.56 22.34	15.37	22.29	88	0.00
\$19,000 under \$20,000	7.17	8 60	6.31	9.63	30.06	51.93	6.29	9.43	6.56	12.47	0.00	0.00
\$25,000 under \$30,000	7.58	9.09	668	12.37	3663	66.01	6 59	10.07	6.67	11.12	000	8 8 0 0
\$40,000 under \$50,000	5.40	6.47	4.99	10.88	36.63	65.81	4.85	11.04	4.89	11.75	71.62	98.40
\$50,000 under \$75,000	2.97	3.54	3.52	13.86	19.34	48.32	3.22	5.93	3.29 4.24	0/:/	9 6	84 23
\$75,000 under \$100,000 \$100,000 under \$200,000	3.53	3.16	4.24	13 26	26.29	61.29	3.10	3.69	2.90	99.4	61 29	59.03
\$200,000 under \$500,000	7.28	7.61	7.94	11.09	36 63	78.61	7.05	3.47	7.13	3.87	32.60	32.09
\$500,000 under \$1,000,000 \$1,000,000 or more	0.75	0.79	0.52		08:0	5.38	0.56	161	0.57	1.97	12.44	25 00
	1.93	2.16	1.54	3.94	2.85	27.41	1.70	1.95	1,74	2.34	47.05	19.27
No adjusted gross income	35.95	28.42	48 66	89.08	0.00	000	48 66	89.08	23.04	13.81	8 8	000
\$1 under \$1,000 \$1 000 inder \$2 000	70.18	800	88	8 8	0.00	88	0.00	8.8	28.59	68.10	800	000
\$2,000 under \$3,000	70.70	02 02	64 44	77.12	8.6	000	64.44	77 12	63.76 98.65	98.23 69.85	000	000
\$3,000 under \$4,000 \$4,000 under \$5,000	46.22	46 48	41.76	60.79	66 66	66 66	42.29	67 47	46 31	70 53	00:0	0.00
\$5,000 under \$6,000	35 82	37.38	61.69	67.59	66 66	66.66	75.78	83.31 36.03	30.68	55 69 37 34	0000	000
\$5,000 under \$8,000	27.72	32.27	33.63	47.74	0.00	000	33.63	47.74	33.43	41 65	0.00	0.00
\$8,000 under \$9,000 \$9,000 under \$10,000	24.08	25.51	26.37	31.90 27.47	0.00 99.99	00 0 06:66	21.98	27.74	23.04	30.23	000	0.00
\$10,000 under \$11,000	22.71	26.79	23 07	33 64	70.34	71 07	23.55	33 80 36 48	25.42	33.13	0 0 0	0.00
\$12,000 under \$13,000	19.76	23.96	19.35	26.11	88	000	19.35	26.11	22.09	28.06	0.00	00.0
\$13,000 under \$14,000 \$14,000 under \$15,000	20.07	23.56	16.63	27.04	8.0	800	16.60	27.04	17.18	26.37	800	0.00
\$15,000 under \$16,000 \$16,000 under \$17,000	17.55	19.82	17.19	26 95 35 12	99.99 99.99	99.99 99.99	17 20 16.89	21.93 37.12	17.26 18.06	20.73 40.47	8.8	0.00
\$17,000 under \$18,000	20.26	24 75	16.20	22.07	000	0.00	16.20 18.42	22.07	16.78	21.98 24.16	0 0 0 0	0.00
\$19,000 under \$19,000 \$19,000 under \$20,000	18.31	22.37	18.09	28.17	59.69	97.38	18.28	29.31	18.81	28 47	0.00	0:00
\$20,000 under \$25,000	7.22	8.68	7.00	10.59	31.78	58.44 74.41	6.99 6.95	10.29	7.32	11.48	000	90.0
\$30,000 under \$40,000	5.31	6.52	5.01	8.49	22.85	43.75 65.81	4.98 4.98	8 59 11 78	507	13.15	0 00 71.62	98 40
\$40,000 under \$50,000 \$50,000 under \$75,000	2.97	3.54	3 23	14 14	19.67	54 19	3 23	5.83	3.31	96 2	00:0	0.00
\$75,000 under \$100,000	4.44	5.43	5 26 4 25	8 76 13 38	30.72	80.02 61.29	311	3.67	2.92	8.18 4.68	61.29	84.23 59.03
\$200,000 under \$500,000	7.28	7.62	7.95	11.30	36.80	91.17	7.05	3.47	7.14	3.88	32.60	32.09
\$1,000,000 or more	0.75	0.80	0.52	1.66	0.80	6.57	0.56	1.61	0.57	1.98	12 44	25.00
Nontaxable returns, total	16.86	18.74	5.05	8.91	40.53	32.74	5.04	7.46	3.56	23.86	42.48	/6.18
Footpole(s) at end of lable												

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued (Coefficient of variation for number of returns and amount (percent))

		Tax credits-	credits—continued		Income tax after personel credits	personal cradits	Income tax a	tax after credits	Atternative r preferences	Atternative minimum tax preferences (Form 6251)	Afternative minimum tax preferences for returns with atternative minimum tax	ninimum tax r returns with iinimum tax
Size of adjusted gross income	Other ta	Other tax credits	Eerned income coffset income tax	credit used to x before credits	Number of	Amount	Number of	Amount	Number of	Amount	Number of	long 4
	Number of raturns	Amount	Number of returns	Amount	returns		returns		returns		returns	
	(168)	(169)	(170)	(171)	(172)	(173)	(174)	(175)	(176)	(177)	(178)	(179)
All returns, total	24.53	12.50	3.12	3.89	0.21	95.0	0.22	95.0	0.84	1.61	4.51	3.25
No adjusted gross income	0000	000	0000	000	67 32	58 43	93 31	52 38	623	2 97	1671	4 87
\$1 under \$1,000 \$1,000 under \$2,000	88	88	0 00 99 97	00 00 99 97	0 00 12 40	0 00 17 42	12 0 40 0	0 0 0 16 30	17 53 12 35	39 46 25 33	69 25 57 35	50 06 55 94
\$2,000 under \$3,000 \$3,000 under \$4,000	000	000	86 66 66 66	86 66 66	11 98 4 55	13 11	12 10 4 58	13 22	11 34	28 04	90 48	90 90 90 80
\$4,000 under \$5,000	0.00	000	17 02	38 85	3 42	4 75	3 51	4 58	9.34	25 04	59 25	62.78
\$5,000 under \$6,000 \$6,000 under \$7,000	88 00	000	12 26 9 03	15 68 10 59	335 322	6 36 3 54	3 20 3 20	659 375	9 03 8.47	34 54 21 66	99 15 97 95	99 09 93 00
\$7,000 under \$8,000	000	000	8 14	9 65	317	348	346	372	863	1927	75 02	57 78
\$8,000 under \$9,000 \$9,000 under \$10,000	38	88	6 80	7 38	2.85 2.96 2.96	328	3 08	347	8 /e 9.05	19 48	73 30	71 95 60 98
\$10,000 under \$11,000	88	88	96 9	8 14	305	3 39	3 10	3 44	8 62	16 48	58 03	52 60
\$12,000 under \$13,000	88	38	800	800	3 55	3 42	317	3 45	8 43	20 17	76 38	62 31
\$13,000 under \$14,000 \$14,000 under \$15,000	0 0 0 0	88	8 8 0 0	0 0 0 0	3 14 3 15	3 43 3 41	3.17	3 46 3 43	8.74	25 25 25 96	58 59 85 15	45 16 74 77
\$15,000 under \$16,000	000	00 0	000	000	321	3 44	3 23	3.47	8 01	18 63	65 88	51.57
\$16,000 under \$17,000 \$17,000 under \$18,000	000	88	000	000	336	3 61 3 56	337	3 63	7.98	16 77	81 15	7186
\$18,000 under \$19,000	888	888	888	888	3 42	3 65	3 6 6	367	8.15	19 28	66 23	52.98
8-20 000 under 8-25 000	8 6	8 6	000	900	رن د د د د	3 62	3.40	365	7.82	686	62 15	256 47
\$25,000 under \$30,000	97 73	97 73	80	88	1 48	1 59	1 48	1 59	367	964	34 75	30.37
\$30,000 under \$40,000 \$40,000 under \$50,000	98.91	98 26	000	000	1 09	1 17	1 09	1 18 1 53	2 45 2 56	6 98	18 77	18 12
\$50,000 under \$75,000	51 17	55 86	000	000	69 0	1 05	69 0	1 04	1 32	4 20	8 20	8 17
\$75,000 under \$100,000 \$100,000 under \$200,000	34 95 16 16	42 85 26 48	88	8 8 0 0	204	2 14	2 05	2 15	255	6 52	10 55 8 99	12 93 6 40
\$200,000 under \$500,000	11 36	24 87	000	000	4 44	4 94	4 46	5 04	4 78	7 74	13 55	14 90
\$1,000,000 or more	4 61	10.72	88	88	14 65 0 42	13 40 0 59	1467	13 61 0 61	15 11 0 43	8 21 0 95	2 03	2 21 1 55
Texable returns, total	24.58	12.73	4.77	5.91	0.22	95.0	0.22	95.0	0.88	1.71	4.51	3.25
No adjusted gross income	0.00	000	000	000	84 91	71 70	93.31	52 38	16.34	4 84	16 71	487
\$1,000 under \$2,000	800	88	00.00 66 66	00 00 26 66	12 40	17 42	12 40	16 30 30	69 25 21.77	34 55	69 25 57 35	50 06 55 94
\$2,000 under \$3,000 \$3,000 under \$4,000	88	88	88	88	12 07	13.20 7.58	12 10	13 22	21 09	49 48	90 48	90 90
\$4,000 under \$5,000	00 00	00:00	96.98	86 66	351	4 80	3.51	4 58	14 04	30.80	59 25	62.78
\$5,000 under \$6,000 \$6,000 under \$7,000	000	88	70 70 99 97	81 83 99 97	3 20	6 58	3.50	6 59	11 69	48 44	99 15 97 95	60 66 63 00
\$7,000 under \$8,000 \$8,000 under \$9,000	86	86	23 22	24 51	3.46	3 69	3.46	3 72	10 61	19 65	75 02	57 78
\$9,000 under \$10,000	000	88	8 11	8 49	3 08	333	308	3 43	10 35	21 39	73 30	96 09
\$10,000 under \$11,000 \$11,000 under \$12,000	0.0	88	0 30	8.49 0.00	3 10 3 12	3 40	3.10	3 44 3 45	9.34 8.88	18 87	58 03 62 63	52 60 70.59
\$12,000 under \$13,000 _ \$13,000 under \$14,000	0.0	88	86	88	317	3 44 3 45	3.17	3 45	8.86 9.34	22 34 28 66	76 38	62.31
\$14,000 under \$15,000	00 0	00 0	000	0000	3.17	3.42	3.17	3 43	9 04	28 46	85.15	7.4.77
\$15,000 under \$16,000 \$16,000 under \$17,000	000	0 0 0	88	8 8 0 0	3.23	3 46 3 62	3.23	3.47	8 28 34 8	20 05	65 88 81.15	51 57 71 86
\$17,000 under \$18,000 \$18,000 under \$19,000	86	88	86	86	334	357	334	3.59	8.42	18 94	69.01	57 69
\$19,000 under \$20,000	000	800	88	88	3 40	3 6 4	3 40	3 65	8 07	20.78	62.15	56 47
\$20,000 under \$25,000 \$25,000 under \$30,000	0000	000	0.0	000	1 32 1 48	1 59	1 32	1 43	3 55	10.00	36.31	27 68
\$30,000 under \$40,000	98.91	98 26	000	000	1.09	118	60:1	18	2.48	7 14	18 77	18 12
\$40,000 under \$75,000	51.17	98.38 25.86	800	88	1.47	1.52	0.69	 	1.32	7 56 4 23	16 58 8 20	17 60 8 17
\$75,000 under \$100,000 \$100,000 under \$200,000	35.39	44.42 26.48	88	0.00	2.04	2.14	2.05	2.15	2.56	6 55	10 55 8 90	12.93
\$200,000 under \$500,000	11.37	25.82	38.8	888	4.44	4.94	4.46	20.5	4.79	7.75	13.55	14.90
\$1,000,000 or more	4.61	10.72	88	000	14.65 0.42	13.41	14.67	0.61	0.43	8.21 0.95	1.20	1.55
Nontaxable returns, total	89.68	7.51	4.21	5.22	3.38	6.99	0.00	0.00	3.22	3.39	0.00	0.00
Footnote(s) at end of table.												

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued (Coefficient of variation for number of returns and amount (percent))

	Alternative	Afternative minimum tax	Total income tax	оте вах	Self-employment tax	ment tax	Penalty tax	ax on individual	Eamed income credit used to	credit used to	Total tax	tax liability
Size of adjusted gross income	1		Marchae		Numberof		<u> </u>	3	Number of		Number of	
	Number of returns	Amount	Number of refurns	Amount	returns	Amount		Amount	returns	Amount	refurns	Amount
	(180)	(181)	(182)	(183)	(184)	(185)	(186)	(187)	(188)	(189)	(190)	(191)
All returns, total	4.36		0.22	0.55	0.88	1.33	69.2	9.55	4.67	5.33	0.21	0.54
No adjusted gross income	16 62	4.43	28 63	4.41	8.76	9.39	46.71	31.26	15.30	16.95	8.33	21.60
\$1 under \$1,000 \$1 000 under \$2 000	69.25 57.35	25.36 56.01	69.25 12.39	25.36 16.43	16.56 10.08	13.00	800	00.0	21.95	24.95	7.99	11 58
\$2,000 under \$3,000	90.48	91.14	12 06	16.67	9.73	14.65	000	00.00	18.33	21 38	7.84	12.42
\$3,000 under \$4,000 \$4,000 under \$5,000	80 88 29.25	75.81	3.51	4.68	7.82	9.54	00.0	0000	14.46	15.70	335	4.61
\$5,000 under \$6,000	99 15	99 51	3 50	6.90	7.65	9.56	70 68	87.98	12.41	13.22	3.34	6.14
\$6,000 under \$7,000	97.95	81 64 56 56	3.50	3.75	8.78	90.01	99.97	79.67 99.97	15.05	16.79	337	361
\$5,000 under \$9,000 \$8,000 under \$9,000	71 16	75 01	3 12	347	8.32	10 56	70.70	81 79	14 11	14.79	3 04	3 43
\$9,000 under \$10,000	73.30	67.23	3.08	3.43	8.3G	10.89	99.90 60.65	71.37	24.07	27.54	306	336
\$10,000 under \$11,000 \$11,000 under \$12,000	58.05 62 63	77 98	3 5 5	3.45	8.90	10 41	46 48	50.63	90.0	;00	3.08	3.35
\$12,000 under \$13,000	76.38	65 12	317	3 44	99.6 8.66	10.19	0.00	0.00	900	800	3 14	6 86 8 86 8 86
\$14,000 under \$15,000	81 17	71 19	3 17	3.43	998	10.57	60.95	69.50	00.00	000	3.14	3 34
\$15,000 under \$16,000	65 88	50 54	3 23	3.47	8.66	10.74	0 00	0000	0.0	000	3 20	339
\$16,000 under \$17,000	81 15 69 01	52 44	334 334	3.58 3.58	8.43	10.52	99 66 99 66	67.46	000	88	331	3.50
\$18,000 under \$19,000	66 23	51 23	3 44	3.67	900	11.29	65 94 70 69	71.25	0.0	0.00	3.41	3.59 3.56
\$19,000 under \$25,000	36.31	28.83	32	1.43	3.58	4 77	26 74	30.70	00:00	00:00	1 32	141
	34 75	40 16	148	1.59	3.91	5 45	22 09	27.99	000	000	1,48	1 57
\$30,000 under \$40,000 \$40,000 under \$50,000	18 57	19 01	1 09	1.18	3.03 3.70	4.88	19 06	30 I3 21 60	00.00	00.0	1.03	1 50
	7.90	8 13	69 0	1 03	2.51	3 79	12 67	17 39	00 0	000	0.69	1 02
\$75,000 under \$100,000	10 04	8 65	2 04	2.14	4.44	4 44 3 88	21 27	29 17	0.00	000	2 03	2.11
\$100,000 under \$200,000 \$200,000 under \$500,000	13 36	3 40	4 43	4.91	12.17	12.60	21.38	47.10	00.0	0000	4 42	4.87
\$500,000 under \$1,000,000	203	238	14 60	13 15	36.62	67.02	20 06	38 28	0000	000	14.59	13.32
Taxable returns, total	4.36	2.17	0.22	0.55	1.06	1.48	7.98	9.88	91.88	91.88	0.22	0.54
No adjusted gross income	16 62	4 43	28 63	4 41	20.45	19.38	48 88	59 64	91 88	91 88	28 63	4 11
\$1 under \$1,000	69 25	25 36	69 25	25.36	8 6	0.00	000	000	0.00	0.00	69 25	24 47
\$1,000 under \$2,000	57 35 90 48	56 01	1239	16 43	98 86	82 / S6 88 86	88	800	0000	88	12.06	16.56
\$3,000 under \$4,000	80 98	39 25	4 58	7 45	18.61	20.73	000	000	000	000	351	727
\$4,000 under \$5,000	09 70	99.51	350	9 9	13.17	14.80	70 68	87.98	00.00	0000	3 50	6.53
\$6,000 under \$7,000	97 95	8164	3 20	3.75	11.56	13 20	000	000	88	0.00	3.50	3.76
\$7,000 under \$8,000 \$8,000 under \$9,000	71 16	75 01	312	3.47	11.02	15.23	70 70	81 79	0.00	000	3 12	325
\$9,000 under \$10,000	73 30	67 23	308	3.43	11 14	13 23	99 98	99 98	900	8 6	3.10	3.41
\$10,000 under \$11,000 \$11,000 under \$12,000	58 U3 62 63	77 98	3 12	3 45	9.95	11.76	52 31	53.33	0000	000	3 2 2 5	333
\$12,000 under \$13,000 \$13,000 under \$14,000	76 38 93 66	65 12	317	3.44 3.45	10.44	11 19	00 0 66 66	00 0 26 66	0000	800	317	3 40
\$14,000 under \$15,000	81 17	71 19	317	3.43	927	11 45	96 09	69 50	0.00	000	317	3.36
\$15,000 under \$16,000 \$16,000 under \$17,000	65 88 81 15	50 54 71 23	3 23 3 37	3 47 3 63	9.36 9.36	11.73	0 00 57 72	0000	000	000	3.37	3.58
\$17,000 under \$18,000 \$18,000 under \$19,000	69.01 66.23	52 44	3 34 3 44	3.58 3.67	9.00	11.50 12.31	99 76 70.70	67 66	00:00	88	3.34	3 61
\$19,000 under \$20,000	62.15	64 68	3 40	3.65	8.95	11.85	69 02	85 23	00:00	000	3 40	358
\$20,000 under \$25,000 \$25,000 under \$30,000	36 31 34 75	28.83 40 16	1 32	1.59	3.70 4.02	4 98 5 66	26 74 22 34	30 70 28.58	0000	800	1 48	1.57
\$30,000 under \$40,000	18 57	1901	1 09	1.18	3.09	4 52 4 96	18.56 19.06	33 09 21 60	000	88	1 09	151
\$50,000 under \$75,000	7 90	8 13	69 0	1 03	2.52	3.82	12 67	17.56	0.00	000	69 0	1.02
\$75,000 under \$100,000 \$100,000 under \$200,000	10.04 8 66	8 65 5 80	1 70	2 14	4.46 3.92	4 46 3 89	21 27 15.92	29 17 38 16	000	90.0	1 70	1.78
\$200,000 under \$500,000	13 36	3 40	4 43 14 60	13.15	12.20 36.66	12.62 67.04	21 48 20 06	47 38 38.28	00:0	0 0	14 60	13.32
\$1,000,000 or more	1 20	141	0 42	0.59	1.22	1 49	13.34	39 98	0000	0000	0 42	0 00
Nontaxable returns, total	0.00	0.00	0.00	0.00	7:3/	3.03	70.70	54:15	10.5	3:		
Footnote(s) at end of table												

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Part						Taxpayments	ments					Earned inc refundab	arned income credit, refundable portion
Particular Par	Size of adjusted gross income	Tol	lai	Income ta		Estimated ta		Windfall profit to	ax overpayment		«payments		
1979 1979		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	returns	Amount
1975 1975		(192)	(193)	(194)	(195)	(196)	(197)	(198)	(199)	(200)	(201)	(202)	(203)
19 19 19 19 19 19 19 19	All returns, total	0.14	0.61	0.19	0.34	1.18	3.31	11.02	17.00	2.18	3.39	2.31	2.65
1	No adjusted gross income	5.51	4 78	691	5 98	10 83	266	39 66	32.97	10 89	6 28	22 32	28 03
1	\$1 under \$1,000 \$1 000 under \$2,000	3 98 3 19	15 07 6 34	3 24	16 23 5 06	26 96 18 25	38 14 38 16	000	000	37.95 27.91	39 85	11 52	12.71
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	\$2,000 under \$3,000	11.0	11 01	3.16	5.54	18 55	65 24	71 30	71 30	32 06	50 22	787	808
10 10 10 10 10 10 10 10	\$3,000 under \$4,000 \$4,000 under \$5,000	3 17	4 43 3 78	3 23	4 64 3 81	13 58 14 26	16 05 18 27	00 0 00 0	0000	28 13 30 81	31 44 45 27	7 01	8 48 7 27
1975 1975	\$5,000 under \$6,000	3 14	3 62	3 26	377	11 69	13 19	000	00 0	22 72	33 14	6 78	7 08
2.99	\$6,000 under \$7,000 \$7,000 noder \$8,000	3 10	4 09 3 59	3 28	3 74	9 78	13 10	000	000	27 08	69 51 45 89	621	6 50 7 65
3 3 3 3 3 3 3 3 3 3	\$8,000 under \$9,000	2 94	334	310	354	897	10 33	000	000	23 07	33 17	7 42	8 41
3 1 1 1 1 1 1 1 1 1	89,000 under \$10,000	307	3 3 3 3	3 16	353	8 42	988	0.00	000 76 56	23 60	39.95	984	11 19
1	\$11,000 under \$12,000	3 12	335	331	3.58	8 06	9 13	96 66 66	96 66	35 40	43 94	000	0000
1	\$12,000 under \$13,000	3 16	3 49	336	3 63	8 54	9 42	000	0000	23 22	55 65	000	000
1.5 1.5	\$13,000 under \$14,000 \$14,000 under \$15,000	3 16 3 16	3 34	3 32	3 52	8 96	9 64 10 15	-6 66 66 66	86 66 86 68	27 14	32 59	800	000
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	\$15,000 under \$16,000	3 23	3.42	343	3 70	2 70	8 56	97 73	97 73	26 95	39 69	000	000
3 34 3 58 3 58 3 58 3 58 4 2 58 4 2 58 4 2 58 4 2 58 5 58 5 5	\$17,000 under \$17,000	3 35 3 35	3 20 335	3 G	3 7.55 3 7.55	8 71	9.98	70 04 99 87	99 44	30 42 35 04	39 85	300	000
1.65 1.65	\$18,000 under \$19,000	3 44	3 60	3 60	3.84	8 97	9 79	0000	0000	25.51	42.57	888	000
1 1 1 1 1 1 1 1 1 1	\$20 000 upder \$25 000	132	145	139	53	3.82	4 90	49.41	68.82	10.89	16 98	800	000
1, 10, 11, 11, 11, 11, 11, 11, 11, 11,	\$25,000 under \$30,000	1 48	1.57	1 53	1 64	4 79	5 63	69 02	49 54	12 41	17.23	0000	0000
069 100 073 083 3 92 160 3 94 2 86 0 00 1 66 2 03 1 80 2 86 3 84 3 89 1 95 4 65 3 47 1 80 4 65 3 47 0 00 0 0 1 66 2 03 1 84 1 1 87 1 89 1 1 97 2 39 4 63 0 00 1 68 1 86 1 84 1 1 84 3 1 86 1 89 1 1 97 2 39 4 63 0 00 1 68 1 86 1 86 1 84 1 86 1 89 1 64 2 37 1 90 0 00 1 68 1 86 1 86 1 86 1 89 1 86 1 89 1 60 0 00	\$30,000 under \$40,000 \$40,000 under \$50,000	1 09	1 18	1 13	1 22	3 68 4 15	4 55 4 94	30 23 41 07	64 04 50 02	8 65 6 36	33.75	0 0 0	0000
1,000	\$50,000 under \$75,000	69 0	1 00	0 73	0 83	2 38	3 02	18 03	39 62	347	28 66	000	00 0
0.0 14 66 15 69 14 71 15 60 7 75 7 55 7 197 7 75 7 95 7 197 7 75 7 95 7 197 7 75 7 197 <td>\$75,000 under \$100,000 \$100,000 under \$200,000</td> <td>2 04 1 66</td> <td>2 06 2 03</td> <td>2 24</td> <td>2 34 2 48</td> <td>3 69</td> <td>4 06 3 91</td> <td>21 14 26 37</td> <td>31 94 19 05</td> <td>5 78 4 63</td> <td>8 8 1 4 23</td> <td>000</td> <td>0000</td>	\$75,000 under \$100,000 \$100,000 under \$200,000	2 04 1 66	2 06 2 03	2 24	2 34 2 48	3 69	4 06 3 91	21 14 26 37	31 94 19 05	5 78 4 63	8 8 1 4 23	000	0000
0.02 0.45 0.65 0.54 0.55 0.54 0.55 <th< td=""><td>\$200,000 under \$500,000</td><td>4 44</td><td>6 59</td><td>3 67</td><td>1 49</td><td>7 14</td><td>14 27</td><td>7 59</td><td>11.97</td><td>7 39</td><td>4 50</td><td>0000</td><td>000</td></th<>	\$200,000 under \$500,000	4 44	6 59	3 67	1 49	7 14	14 27	7 59	11.97	7 39	4 50	0000	000
6.24 0.62 0.63 0.64 0.65 1.24 3.34 1.180 18.56 2.36 3.47 0.00 8.33.2 6.57 7.50 1.00 7.23 7.44 2.41 1.65 3.27 0.00 8.33.4 6.57 1.00 7.05 1.24 2.54 0.00 <td< td=""><td>\$500,000 under \$1,000,000 \$1,000,000 or more</td><td>14 68 0 42</td><td>92 61 0 99 0</td><td>14 41 0 56</td><td>16 04 0 98</td><td>1941</td><td>32 06 0 00</td><td>74 88 2 53</td><td>71 64 9 64</td><td>24 97 0 77</td><td>277</td><td>000</td><td>000</td></td<>	\$500,000 under \$1,000,000 \$1,000,000 or more	14 68 0 42	92 61 0 99 0	14 41 0 56	16 04 0 98	1941	32 06 0 00	74 88 2 53	71 64 9 64	24 97 0 77	277	000	000
e H 8 33 K 8 3 K 9 3 K	Taxable returns, total	0.24	0.62	0.28	0.35	1.24	3.38	11.80	18.56	2.36	3.47	0.00	00.0
30.3 45.7 45.6 75.4 415.6 39.4 0.00 0.00 70.6 48.7 0.00 26.4 29.5 57.40 67.5 415.6 39.4 0.00 0.00 70.6 48.7 0.00 26.4 43.7 29.5 54.0 70.4 20.2 25.2 0.00 0.00 70.6 48.7 0.00 38.4 42.0 29.5 54.0 70.4 20.2 25.2 0.00 0.00 70.6 61.9 0.00 0.00 70.6 61.9 0.00 0.00 70.6 61.9 0.00 0.00 0.00 70.6 61.9 0.00<	No adjusted gross income	18 33	4 52	25 74	10 70	22 39	7 44	24 11	25 71	30 21	5.51	00 0	000
55.68 45.74 29.65 54.04 27.02 56.39 0.00 77.04 64.43 0.00	\$1,000 under \$2,000	73 72 30 34	63 73 29 59	79 08 57 40	76 54 67 53	15 63 41 36	4 22 39 40	000	000	83 09 70 67	51 64	000	0000
3 84 4 21 3 81 4 22 2 2 42 99 17 99 18 99	\$2,000 under \$3,000	25 43	43 74	29 55	54 04	70 42	63 88	0000	0000	70.42	64 43	0000	0000
384 421 397 435 1459 1664 0.00 0.00 4770 677	\$5,000 under \$4,000 \$4,000 under \$5,000	3 84	5 60 4 30	391	5.81 4.33	20 62 19 25	21 52 22 42	00 0 0 000	00 0 76 66	/3 66 95 46	47 89 89 98	0000	000
334 456 454 1175 1516 0.00 0.00 4476 8789 0.00 0.00 4776 8789 0.00 0.00 4574 0.00 0.00 4776 8789 0.00 0.00 4776 8789 0.00 0.00 4776 8789 0.00 0.00 0.00 4776 8789 0.00 0.00 0.00 4776 9789 0.00 0.00 0.00 4776 9789 0.00 0.00 0.00 4776 9789 0.00 0.00 0.00 0.00 4776 9789 0.00 0.	\$5,000 under \$6,000	3 84	4 21	3.97	4 35	14 59	16.84	00 0	000	51.70	61 90	000	000
334 366 353 388 999 1105 000 000 3375 4718 000 320 345 342 377 900 11048 000 000 3260 4718 000 321 345 341 368 838 950 998 3964 4781 000 322 346 342 369 838 998 3941 2852 4781 000 322 346 342 369 848 998 998 3940 3700 000 322 346 342 369 848 960 977 000 000 2721 6705 000 322 347 348 360 90 1053 998 998 3940 3941 6816 000 322 347 347 348 960 90 374 6816 90 900 300 90 90 300 </td <td>\$5,000 under \$7,000 \$7,000 under \$8.000</td> <td>3 71</td> <td>4 94 4 12</td> <td>3 91 3 91</td> <td>4 34</td> <td>11 75 10 98</td> <td>15 16 11 96</td> <td>88</td> <td>88</td> <td>47 76 44 69</td> <td>87 80 77 45</td> <td>000</td> <td>000</td>	\$5,000 under \$7,000 \$7,000 under \$8.000	3 71	4 94 4 12	3 91 3 91	4 34	11 75 10 98	15 16 11 96	88	88	47 76 44 69	87 80 77 45	000	000
320 345 341 367 886 1025 994 1086 994 994 994 1086 994 994 994 <td>\$8,000 under \$9,000 \$9,000 under \$10,000</td> <td>3 34</td> <td>3 66 3 56</td> <td>3 53</td> <td>3 88</td> <td>66 6</td> <td>11 05</td> <td>000</td> <td>000</td> <td>33 75</td> <td>47 18</td> <td>000</td> <td>0000</td>	\$8,000 under \$9,000 \$9,000 under \$10,000	3 34	3 66 3 56	3 53	3 88	66 6	11 05	000	000	33 75	47 18	000	0000
321 345 341 368 838 950 998 3964 4920 000 322 346 342 368 898 973 0998 3964 4920 000 322 346 342 368 848 962 9986 3941 6816 000 323 341 339 360 360 000 272 4316 000 342 346 346 348 917 1033 000 000 272 3882 000 342 362 357 348 917 1036 9987 9998 3941 000 348 362 353 388 916 1004 000 2736 4274 000 348 365 363 388 916 1004 000 2736 4274 000 343 365 363 388 916 1004 000 2726	\$10,000 under \$11,000	3 20	3.45	341	3.67	8 86	10 25	99 41	99 41	28 52	47.81	0000	0000
322 346 342 368 848 982 9998 3941 6816 900 323 341 339 360 920 1053 9998 3956 3941 6816 000 323 341 339 360 920 1053 9998 3956 3882 000 329 362 357 378 917 1033 000 000 3380 4274 000 339 362 357 388 917 1034 000 000 3380 4274 000 343 365 368 916 1004 900 000 2744 000 343 361 362 388 916 1019 9987 3931 7447 000 343 361 362 388 916 1019 9988 3931 7447 000 348 361 149 574 6908 5570	\$11,000 under \$12,000 \$12,000 under \$13,000	3 21	3 45	3 41	3 68	8 38 8 90	9 50	86 66	96 66	39 64	49 20	000	000
3.7.7 3.4.5 3.4.7 3.4.7 <th< td=""><td>\$13,000 under \$14,000 \$14,000 under \$15,000</td><td>3 22</td><td>3 46</td><td>3 42</td><td>3 68</td><td>8 48</td><td>9 82</td><td>86 66</td><td>86 66</td><td>39 41</td><td>68 16</td><td>888</td><td>888</td></th<>	\$13,000 under \$14,000 \$14,000 under \$15,000	3 22	3 46	3 42	3 68	8 48	9 82	86 66	86 66	39 41	68 16	888	888
342 362 357 383 917 1033 000 000 3380 7947 000 348 365 365 378 917 1096 9987 9993 3380 7944 000 343 365 363 386 366 366 363 3631 7944 000 343 366 365 363 386 916 1004 000 2796 5447 000 149 157 154 154 389 501 5816 52.26 1296 1921 000 110 116 140 154 484 574 6908 5570 1921 000 110 116 140 154 484 574 6908 5570 1936 1937 100 110 110 140 140 140 584 573 844 00 00 110 150 152	\$15,000 under \$16,000	3 27	3 47	3 47	3.74	7 93	8 85	0000	0000	27 27	30 0c 43 16	8 8	8 0
348 365 363 363 368 916 1004 000 279 579 5447 000 343 361 362 385 916 1004 000 279 5447 000 133 146 140 154 389 501 5816 522 1296 3410 000 110 157 154 164 574 6908 5570 1295 1835 000 110 157 154 164 574 6908 5570 1295 1837 000 110 158 152 373 461 5816 5570 1894 000 110 158 152 373 461 316 5676 520 1846 000 110 168 236 373 461 316 5676 520 1847 000 110 166 236 235 373 488 2	\$16,000 under \$17,000	3.42	3 62	357	3 83	9 17	10 33	0000	0000	33.80	42.74	88	000
13 146 140 154	\$18,000 under \$19,000	3 6 6	3 65	3 63	989	9 16	10 04	000	0000	27.96	54 47	388	388
149 157 154 154 164 484 574 6908 5570 1295 1835 000 110 110 114 122 373 461 316 6570 1295 1835 000 069 100 073 083 239 303 1803 3966 642 1047 000 106 226 226 235 236 216 32.05 586 642 00 107 166 203 180 286 246 6780 894 348 00 0 206 225 235 236 216 22.05 428 287 429 689 690 690 690 690 691 691 <td>\$20,000 under \$25,000</td> <td></td> <td>1 46</td> <td>1 40</td> <td>154</td> <td>3 89</td> <td>501</td> <td>58 16</td> <td>52.26</td> <td>12.20</td> <td>19.21</td> <td>8 6</td> <td>0000</td>	\$20,000 under \$25,000		1 46	1 40	154	3 89	501	58 16	52.26	12.20	19.21	8 6	0000
110 118 114 122 3/3 461 3116 60/30 894 3446 000	\$25,000 under \$30,000	1 49	157	154	164	4 84	5 74	80 69	55 70	12.95	1835	88	000
069 100 073 083 239 303 18 03 39 66 34 8 28 74 000 1 60 2.05 2.25 2.35 2.35 2.37 4.07 2.16 2.26 4.28 0.00 00 14 70 16 70 4.07 2.16 2.59 1912 4.65 4.29 0.00 00 14 70 16 70 2.09 1.42 7.62 12.03 7.40 4.50 0.00 0.42 0.65 0.56 0.96 0.96 0.96 0.96 0.96 0.96 0.77 1.27 0.00 1.18 2.25 1.24 2.23 4.52 7.03 30.89 31.19 6.91 9.96 2.31	\$30,000 under \$40,000 \$40,000 under \$50,000	1 47	1 50	1 52	1 57	3 /3 4 17	4 61 4 96	31 16 41 09	67.30 50.26	8 94 6 42	34 46 10 47	98	000
2 US 2 US 2 ZS 2 SS 3 YO 4 07 2 I I6 3 ZOS 5 79 8 84 0 00 0 1 6 SS 2 US 2 ZS 1 8 ZS 1 2 ZS 1 2 ZS 1 ZS	\$50,000 under \$75,000	69 0	1 00	0 73	0 83	2 39	3 03	18 03	39 66	3 48	28 74	00 0	00 0
0 445 659 368 149 714 1428 762 12 03 740 450 000 00 1470 1665 1645 1695 1696	\$75,000 under \$100,000 \$100,000 under \$200,000	2 05 1 6 6	2.08 2.03	- 5.25 - 80 - 80	2 35 2 48	3 70	4 07 3 91	21 16 26 39	32.05	5 79 4 65	8 84 4 23	0 0 0	00 00 0
0.42 0.66 0.56 0.98 0.52 0.90 7.54 0.00 2.54 0.00 2.54 0.00 1.18 2.25 1.24 2.23 4.52 7.03 30.89 31.19 6.91 9.96 2.31	\$200,000 under \$500,000 \$500,000 under \$1,000,000	4 45	6 59	3 68	1 49	7 14	14 28	7 62	12 03	7 40	4 50	000	88
	\$1,000,000 or more	0.42	99 0	0.56	0 98	0.52	6 0 6 0	2.54	9 64	0.77	127	800	2000
	Nontaxable returns, total	1.18	2.25	1.24	2.23	4.52	7.03	30.89	31.19	5.91	96.6	2.31	2.65

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued (Coefficient of variation for number of returns and amount (percent))

Size of adjusted grass income All returns, total No adjusted gross income \$1 under \$1,000 \$2,000 under \$2,000 \$3,000 under \$3,000 \$4,000 under \$5,000 \$4,000 under \$5,000 \$5,000 under \$5,000	Total		Refunded	1						
Il returns, total No adjusted gross income 51 under \$1,000 52,000 under \$2,000 52,000 under \$3,000 53,000 under \$5,000 54,000 order \$5,000 55,000 order \$5,000				nea	Credited to 1986	6 estimateo tax	Number of		Number of	į
NI returns, total No adjusted gross income \$1 under \$1,000 \$2,000 \$2,000 \$2,000 under \$2,000 \$3,000 under \$3,000 \$3,000 under \$5,000 \$5,000 under \$5,000	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	returns	Amount	returns	Amount
I returns, total No adjusted gross income \$1 under \$1,000 \$2,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$3,000 under \$5,000 \$4,000 under \$4,000	(204)	(202)	(206)	(207)	(208)	(209)	(210)	(211)	(212)	(213)
No adjusted gross income \$1 under \$1,000 \$2,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$3,000 under \$6,000 \$4,000 under \$6,000	0.25	0.95	0.27	0.61	2.14	8.31	0.86	1.42	2.71	3.01
\$1 under \$1,000 \$2,000 under \$2,000 \$3,000 under \$3,000 \$3,000 under \$4,000 \$6,000 under \$6,000	5.80	5.69	6.05	6 18	1631	12 10	11 50	581	24 51	19 72
25.000 under \$2.000 55.000 under \$3.000 55.000 under \$4.000 56.000 under \$5.000	3.93	13.86	3.94	14 09	4151	53 64	18 06	23 42	0 00	000
52,000 under \$4,000 \$3,000 under \$4,000 \$4,000 under \$5,000	3.17	5 88 64	9. S.	5 88 4 94	24 72	86 83	8 77	13 69	97 73	97 73
\$4,000 under \$5,000	3.19	4 43	3 22	4 48	20 56	29 16	7 48 6 26	9 80	49.27 28.89	58 74
12 OUI 110 110 110 110 110 110 110 110 110 11	6.53	2 4 4	33	5 4 6	18 13	24.00	6 15	17.84	30.48	67.83
55,000 under \$7,000	3.27	4 14	. e.	4 26	1505	50 77	6.29	8 02	23 46	27.75
57,000 under \$8,000	3.28	4 40	3 33	4 39	16 60	21.97	667	8 14	25 44	29 18
\$8,000 under \$9,000	3 14	4 26	3 19	431	15.08	22 06 16 40	5 95 6 75	880	18 68	20.51
9,000 under \$10,000	3.13	2 2	3.42	4 4 56	13 74	20 06	6 72	9 25	21 05	25.24
10,000 under \$12,000	3 42	4 32	3 20	4 41	13.41	19 12	6 64	8 55	19 76	23 05
12,000 under \$13,000	3 50	5 38	3 56	5 49	15.97	19 14	6 84	889	18 77	23 33
\$13,000 under \$14,000	352	4 7 1	3.59	4 /5 4 49	15 63	22 04	6.85	9 22	16 51	18 84
14,000 drider 610,000	3.50	2. 6	3 6	4 66	13.87	17 73	7 03	9 82	18 80	22 53
13,000 under \$17,000	3.75	4 94	3 82	5 03	15 14	19 86	7 33	10 44	21.75	26 35
17,000 under \$18,000	3 76	515	3 87	5.25	14 50	19 88	698	10 60	17.86	24 48
\$18,000 under \$19,000	3.88	487	200	4 4 5 9 9	14.75	20 90	7 13	1031	19 24	22 80
Taybod under azu,bod	10.0	0 40	84.	2.46	7.22	9.72	3.04	4 53	8 85	11 77
ZU,UUU Under AZD,UUU	3.5	9. 2	1 74	2.30	8 37	10 71	3 46	5 19	10 58	15 24
30 000 under \$40.000	.30	2 02	1 33	2 06	6 50	8 72	2 64	4 23	8 00	11 02
\$40,000 under \$50,000	1.75	2 13	1 79	2.18	7 25	8 76	300	2 4 53	8.49	1 28 8 43
50,000 under \$75,000	20.1	1.58	90	0 0	90 4	5 6	90 - 6	2.30	8 40	10 49
\$75,000 under \$100,000	2.78	3 23	2.96	3.71	0.22	1.3	3 16	0 e	200	80 6
100,000 under \$200,000	7.87	20.00	202	000	13.25	34 17	5 36	8 83	3 20	5 99
Zadjada under \$300jada	28.58	39.55	- 83	3 28	35 23	50 02	1 05	1 57	2 63	5 38
\$1,000,000 or more	0.88	1 28	1.32	2 33	101	1 43	0 68	1 19	1 92	3 25
Taxable returns, total	0.36	1.05	0.38	99.0	2.26	8.75	0.00	1.45	2.82	3.09
No adjusted gross income	25.43	7 29	30 17	9 14	44 52	967	47.43	2.56	34 19	1830
1 under \$1,000	82.05	77.30	93 52	86 40	35 72	35.25	27.82	31 54	99 68	46.01
1,000 under \$2,000	44.64	4185	57.80	55.53 45.71	02 02	92.06	12.68	13 62	800	0000
2,000 under \$4,000	3 8	591	537	5.98	27 82	37 06	931	13 09	94 73	98 85
\$4,000 under \$5,000	4 05	4 56	4 07	4 58	35 44	43 26	7 22	69 6	35 09	44 23
	4 09	4 74	4 13	4 78	23 04	31.22	969	21 70	39.37	77 46
6,000 under \$7,000	4.11	7 41	4 17	5 16	18 24	9431	0.88	837	30.05	35 44
	3 33	2 5	3 70	00 00	17.35	21 92	6 33	996	22 37	22.87
\$9,000 under \$10,000	0 0 44	4 85	3 52	4.97	13.53	17 28	7 19	62 6	21 71	23 81
10,000 under \$11,000	3.50	4 44	3 59	4 48	14 67	22 11	96 92	972	24 01	27 10
11,000 under \$12,000	3 53	4 46	362	4 54	14 02	20.87	6 89	0000	21 42	04 07 05 05 05 05 05 05 05 05 05 05 05 05 05
512,000 under \$13,000	99.0	5.56	365	2 20	16.38	23 08	6.91	9.46	23 66	27 70
\$13,000 under \$14,000	200	57 4 4	365	4 4 59	17.21	23 63	695	9 46	16 60	19 01
115 000 ander \$16 000	3.63	4 66	3.73	4 7 4	14 18	16 55	7 24	10 23	19 83	23 99
16,000 under \$17,000	3.80	5 01	3.87	5 09	15 61	21 07	7.51	10.82	22.71	27.18
:	3.81	504	391	5 12	15 15	19 93	7.32	10.07	25.36	34 69
\$18,000 under \$19,000	3.86	4 4 86 86	960	3 02 4 87	15 19	21 85	7 23	10 55	19 90	23 37
20 000 under \$25 000	1.56	2 45	1 59	2 49	7 46	10 24	3 06	4 60	98 96	11 99
\$25,000 under \$30,000	1 72	2 26	1 75	2.29	8 57	10 94	348	5 24	10 77	15 69
-	1.31	2.04	1 34	2.08	7 33	26.80	301	4 4 55	8 56	11 39
\$50,000 under \$75,000	1.02	158	1 05	163	4 57	5 69	1.66	2 91	5.21	8 48
\$25,000 under \$100 000	62.6	3.56	297	3.74	6 24	7 34	3 17	5 55	8 41	10 49
\$100,000 under \$200,000	2.46	5 60	2 84	6 41	4 16	5.27	2 62	351	801	60 s
\$200,000 under \$500,000	7.89	20 38	6 76	00 00 00	13.27	34 19 50.04	1 05	1.57	2 63	538
\$500,000 under \$1,000,000	28.04	28 -	33.4	2 35	1 02	1 43	0 68	1 19	1 93	3 25
	1.00	80.0	1.20	2.00	6.72	16.03	3.44	5.23	10.03	11.06

Consists of excess social security tax withheld, payment with request for extension of filing time, credit for tax on

Table 1.6—Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income

Size of adjusted gross income	Number of returns	Adjusted gross	Salaries	end wages	Interest	received	Dividend	ds in AGI	compe	loyment insation AGI
	Teldins	Income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	18,124,702	238,521,921	17,795,378	236,143,871	6,506,388	4,997,438	683,511	309,115	968,672	951,617
Under \$1,000	437,206	256,992	352,036	211,188	113,560	41,486	19,873	4.318	_	_
\$1,000 under \$2,000	638.775	947,965	599.029	852,203	161,823	86,220	31,229	13.800	1 =	_
\$2,000 under \$3,000	814 793	2.051,078	777,886	1.856.198	232,798	195,738	*14,195	5,763	_	_
\$3,000 under \$4,000	735,301	2,579,459	712,589	2,408,999	195,891	167,524	19,873	11,092	*2.839	*312
\$4,000 under \$5,000	894,285	4,014,142	846,022	3.654.755	258,349	327,161	51,102	33,236	2.839	•7,804
\$5,000 under \$6,000	826,149	4,529,508	786,403	4,164,316	261,188	341,753	28,390	27,902	2.839	*5.130
\$6,000 under \$7,000	914,158	5,938,879	891,446	5,648,318	269,705	311,765	*22,712	*12,917	*5,678	*4,284
\$7,000 under \$8,000	851,703	6,381,545	834,669	6,106,872	232,798	286,679	39,746	28,012	3,070	4,204
\$8,000 under \$9,000	931,195	7,912,354	925,517	7,662,284	278,222	309,349	*17,034	*9,911	*2,839	•633
\$9,000 under \$10,000	885,768	8,423,191	882,929	8,299,615	244,154	174,391	8,517	105	*8,517	*3,708
\$10,000 under \$11,000	817,633	8,572,388	814,794	8,426,477	252,671	200,081	*25,551	8.077	19,873	*12,290
\$11,000 under \$12,000	823,310	9,450,988	817,632	9,265,380	266,866	235,992	17,034	•2,791	34,068	17,528
\$12,000 under \$13,000	658,650	8,1 13,958	658,650	8,177,585	204.408	91,529	19,873	6,209	36,907	20,361
\$13,000 under \$14,000	738,140	9,954,423	738,140	9,863,288	229,959	99,178	17.034	*3.253	70.975	47,670
\$14,000 under \$15,000	695,555	10,075,392	695,555	10,036,938	229,959	91,089	*25,551	14,382	62,458	37,560
\$15,000 under \$16,000	660,831	10,231,956	660,831	10,182,615	280,405	147,160	*11,356	*5.005	62,458	60,031
\$16,000 under \$17,000	536,571	8.834.721	536,571	8,741,741	190,213	110.091	31,229	15,382	39,746	57.053
\$17,000 under \$18,000	507,525	8,884,310	507,525	8,753,565	195,235	200,230	*8,517	*3,943	48,263	42,914
			1			l .			1	
\$18,000 under \$19,000	532,191	9,845,103	532,191	9,766,005	226,235	129,341	37,778	25,026	62,458	59,616
\$19,000 under \$20,000	467,951	9,105,348	467,951	9,064,888	236,050	100,835	26,421	4,754	54,369	54,499
\$20,000 under \$25,000	1,709,144	38,110,942	1,709,144	38,068,526	755,255	458,402	72,031	27,252	244,481	311,229
\$25,000 under \$30,000	1,025,911	27,978,404	1,025,911	28,265,234	545,698	367,117	54,572	16,532	102,597	104,420
\$30,000 under \$40,000 \$40,000 or more	864,386 157,571	29,248,248 6,970,630	864,386 157,571	29,563,252 7,103,629	532,601 112,345	416,705 107,622	63,299 20,594	18,247 11,203	82,946 21,522	81,413
Taxable returns, total	13,003,146	214,850,833	12,886,747	213,269,980	5,455,958	4,186,208	561,434	258,387	962,994	23,163 949,539
	10,000,140	214,000,000	12,000,747	213,203,300	3,433,530	4,100,200			902,994	349,339
Under \$1,000 \$1,000 under \$2,000	_	_	_	_	_	_		_	_	_
\$2,000 under \$3,000	*2,839	*8,347	*2.839	*8,347	_	_	_	_	-	-
\$3,000 under \$4,000	184.535	688,540	173,179	622,022	82,331	70,561	• 6 670	•0.740	*2,839	*312
\$4,000 under \$5,000	383,265	1,730,646	360,553	1,522,996	167,501	175,507	*5,678 39,746	*2,742 29,347	2,839	*7.804
\$5,000 under \$6,000	357,714	1,967,719	320,807	1,641,853	181,696	297,397	22,712	*25,378	2,839	5,130
									· ·	l '
\$6,000 under \$7,000	377,587	2,453,935	360,553	2,219,825	190,213	253,506	*17,034	*9,445	*2,839	*2,839
\$7,000 under \$8,000	400,302	3,010,667	388,946	2,851,396	139,111	175,950	*25,551	*20,446	_	-
\$8,000 under \$9,000	607,549	5,151,952	601,871	4,909,558	238,476	288,601	14,195	*9,332		
\$9,000 under \$10,000	655,809	6,245,519	652,970	6,118,616	218,603	170,658	*8,517	*105	*8,517	*3,708
\$10,000 under \$11,000 \$11,000 under \$12,000	743,819	7,803,266	740,980	7,653,605	244,154	199,752	*25,551	*8,077	*19,873	*12,290
	792,081	9,092,428	786,403	8,906,244	264,027	235,958	*14,195	*2,325	34,068	17,528
\$12,000 under \$13,000	630,260	7,868,083	630,260	7,821,004	195,891	90,550	*19,873	*6,209	36,907	20,361
513,000 under \$14,000	726,784	9,803,470	726,784	9,709,286	229,959	99,178	*17,034	*3,253	70,975	47,670
\$14,000 under \$15,000	684,199	9,908,164	684,199	9,868,412	229,959	91,089	*25,551	*14,382	62,458	37,560
\$15,000 under \$16,000	657,992	10,186,605	657,992	10,137,265	280,405	147,160	*11,356	*5,005	62,458	60,031
\$16,000 under \$17,000	533,732	8,788,508	533,732	8,694,452	190,213	110,091	31,229	15,382	39,746	57,053
\$17,000 under \$18,000	507,525	8,884,310	507,525	8,753,565	195,235	200,230	*8,517	*3,943	48,263	42,914
\$18,000 under \$19,000	532,191	9,845,103	532,191	9,766,005	226,235	129,341	37,778	25,026	62,458	59,616
\$19,000 under \$20,000	467,951	9,105,348	467,951	9,064,888	236,050	100,835	26,421	4,754	54,369	54,499
20,000 under \$25,000	1,709,144	38,110,942	1,709,144	38,068,526	755,255	458,402	72,031	27,252	244,481	311,229
\$25,000 under \$30,000	1,025,911	27,978,404	1,025,911	28,265,234	545,698	367,117	54,572	16,532	102,597	104,420
\$30,000 under \$40,000	864,386	29,248,248	864,386	29,563,252	532,601	416,705	63,299	18,247	82,946	81,413
	407074	6 070 620	167 674	7 100 000	440045	107 600	20.504	11 000	04.000	23,163
40,000 or more	157,571	6,970,630	157,571	7,103,629	112,345	107,622	20,594	11,203	21,522	23,103

Table 1.6—Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income—Continued

			Statutory a	djustments			Contribution for nonit		Zero brack	et amount
Size of adjusted gross income	То	tal	Peyments	to an IRA	Deduction married	for working couple	Number of		Number of	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	retums	Amount	retums	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	4,151,333	3,880,119	1,091,427	1,748,350	3,310,202	2,131,769	7,123,334	1,196,247	16,929,483	44,816,851
Under \$1,000	_	_	-		_	_	19,873	1994		=
\$1,000 under \$2,000	5,678	4,259	*5,678	*4,259	-	*943	*25,551	*786	309,451	141,939
\$2,000 under \$3,000	*14,195	*6,621	*2,839	*5,678 *7.098	*11,356 *11,356	*1,371	116,399 113,560	6,612 7,609	576,317 644,453	649,061 1,059,827
\$3,000 under \$4,000		*8,469	*5,678	*5,008	25,551	*3,807	193.052	25,108	843,183	1,680,095
\$4,000 under \$5,000		8,815 9,593	*5,678 *2,839	*1,420	48,263	8,173	244,154	27,464	792,081	1,761,696
		l .	1	1		1			1	
\$6,000 under \$7,000		38,406	125,551	*30,292	39,746	8,114	309,451	37,651	908,480	2,187,907 2,123,003
\$7,000 under \$8,000		40,019	*22,712	*32,367	34,068 82,331	7,651 16,466	312,290 346,361	47,110 47,142	846,025 931,195	2,123,003
\$8,000 under \$9,000	119,238 116,399	69,822 54,628	36,907 31,229	53,356 35,752	85,170	18,877	340,680	65,956	882,929	2,476,332
\$9,000 under \$10,000		74,538	45,424	51,074	82,331	23,464	346,359	52,428	817,633	2,300,403
\$11,000 under \$11,000	119,238	74,336	34,068	47,707	88,009	22,996	349,197	56,485	823,310	2,284,603
	l .		1	39,241	107.882	32,487	303.773	48.169	658,650	1,817,592
\$12,000 under \$13,000	139,111 119,238	71,727 58,966	34,068 25,551	*23,592	93.687	35,374	312,290	49,248	738,140	2,038,970
\$13,000 under \$14,000	170,340	104,577	31,229	44,714	141,950	59,863	295,256	57,493	695,555	1.979.209
\$15,000 under \$16,000	186,718	162,855	58.963	109,775	132,777	53,081	325,829	48,921	660,831	1,889,389
\$16,000 under \$17,000	144,789	89,545	39,746	42,446	105,043	47,099	249,832	29,815	536,571	1,538,057
\$17,000 under \$18,000	146,972	116,342	30,573	54,695	121,421	61,647	280,405	60,612	507,525	1,477,535
\$18,000 under \$19,000	197,189	134,886	43,883	61,275	155,489	73,610	260.089	46.097	532,191	1,570,242
\$19,000 under \$19,000	161,339	119,628	31.870	42.919	131,652	76,709	260,287	43,526	467,951	1,407,412
\$20,000 under \$25,000	820,745	754,466	183,357	274,879	681,043	479,588	912,417	175,121	1,709,144	5,335,835
\$25,000 under \$30,000	635.189	774.898	178.989	326.490	532,599	448,409	589,355	122,795	1,025,911	3,319,242
\$30,000 under \$40,000	578,440	831,369	157,162	316,538	493,311	514,830	515,140	116,834	864,386	2.886.897
\$40,000 or more	127,318	274,988	57,433	137,777	105,167	137,211	101,734	22,272	157,571	552,780
Taxable returns, total	3,884,467	3,813,280	1,080,071	1,732,025	3,054,692	2,081,255	6,180,788	1,064,203	13,003,146	37,388,230
Under \$1,000	_	_	_	_	-	_	_	_	_	
\$1,000 under \$2,000	_	_	_		_	_	_	_	-	-
\$2,000 under \$3,000	_	_	-	_	-	_	_		*2,839	*5,025
\$3,000 under \$4,000	*5,678	*7,098	*5,678	*7,098		_	42,585	2,183	184,535	432,465
\$4,000 under \$5,000	*5,678	5,008	*5,678	*5,008	l .		119,238	11,759	383,265	901,155
\$5,000 under \$6,000	*5,678	*2,038	*2,839	*1,420	*2,839	*619	147,628	16,719	357,714	861,012
\$6,000 under \$7,000		31,680	*25,551	*30,292	*8,517	*1,388	178,857	21,426	377,587	937,409
\$7,000 under \$8,000		37,126	*22,712	*32,367	17,034	*4,758	150,467	24,336	400,302	1,009,783
\$8,000 under \$9,000	62,458	55,539	34,068	46,968	28,390	8,571	252,674	33,046	607,549	1,569,406
\$9,000 under \$10,000	88,009	47,567	31,229	35,752	56,780	11,816	255,510	37,463	655,809	1,731,393
\$10,000 under \$11,000	116,399	70,458	45,424	51,074	70,975	19,385	317,969	47,939	743,819	2,079,172
\$11,000 under \$12,000	113,560	69,626	34,068	47,707	82,331	21,920	329,324	52,499	792,081	2,203,121
\$12,000 under \$13,000	136,272	70,041	34,068	39,241	105,043	30,800	286,739	46,227	630,260	1,743,633
\$13,000 under \$14,000		55,917	25,551	*23,592	88,009	32,325	312,290	49,248	726,784	2,005,299
\$14,000 under \$15,000	167,501	103,280	31,229	44,714	139,111	58,566	292,417	55,363	684,199	1,948,803
\$15,000 under \$16,000		162,855	58,963	109,775	132,777	53,081	325,829	48,921 29,815	657,992 533,732	1,882,603 1,528,007
\$16,000 under \$17,000	141,950	88,469	39,746	42,446	102,204	46,023 61,647	249,832 280,405	60,612	507,525	1,477,535
\$17,000 under \$18,000	1	116,342	30,573	54,695	121,421		1			
\$18,000 under \$19,000		134,886	43,883	61,275	155,489	73,610	260,089	46,097	532,191	1,570,242
\$19,000 under \$20,000		119,628	31,870	42,919	131,652	76,709	260,287	43,526	467,951	1,407,412
\$20,000 under \$25,000		754,466	183,357	274,879	681,043	479,588	912,417	175,121	1,709,144	5,335,835
\$25,000 under \$30,000		774,898	178,989	326,490	532,599	448,409	589,355	122,795	1,025,911	3,319,242
\$30,000 under \$40,000		831,369	157,162	316,538	493,311	514,830	515,140	116,834 22,272	864,386 157,571	2,886,897 552,780
\$40,000 or more	127,318	274,988	57,433	137,777	105,167	137,211	101,734	22,212	137,371	332,700
Nontaxabla returna, total	266.866	66,839	*11,356	*16,324	255,510	50.514	942,548	132,045	3,926,337	7,428,621

Table 1.5—Form 1040EZ Returns: Sources of Income and Tax Items, by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of	Adjusted gross income	Salaries	and wages	Interest n	eceived	Contributions of noniter	
Size of adjusted gross income	retums	less deficit	Number of returns	Amount	Number of returne	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(S)	(6)	(7)	(8)
I returna, total	16,529,160	129,165,574	16,480,897	128,710,873	5,338,209	454,701	4,508,801	502,80
nder \$1.000	1,277,550	741,419	1,232,126	724,856	224.281	16,563	59,619	1.79
,000 under \$2,000	1,689,205	2,546,821	1,689,205	2,517,412	437,206	29,409	181,696	7.86
2,000 under \$3,000	1.533.060	3,802,162	1,533,060	3,773,204	465,596	28,958	204,408	10,76
3,000 under \$4,000	1,388,271	4,835,109	1,388,271	4,798,594	457,079	36,515	269,705	13,96
,000 under \$5,000	1,149,795	5,173,413	1,149,795	5,149,478	371,909	23,936	300.934	25.42
5,000 under \$6,000	985,133	5,412,091	985,133	5,384,743	309,451	27,348	312,290	26,42
5,000 under \$7,000	868,734	5,650,411	868,734	5,630,617	281,061	19,794	232,798	31,56
,000 under \$8,000	885,768	6,633,437	885,768	6,621,655	224,281	11,782	281,061	33,71
.000 under \$9,000	891,446	7,597,655	891,446	7,576,999	266,866	20,657	300,934	30,30
,000 under \$10,000	843,189	7,975,408	843,189	7,959,155	299,578	16,253	269,708	26,72
0,000 under \$11,000	715,430	7,495,787	715,430	7,478,285	255,510	17,502	281,061	36,45
1,000 under \$12,000	550,766	6,318,067	550,766	6,305,243	158,984	12,824	207,247	26,06
2,000 under \$13,000	559,285	6,998,719	559,285	6,982,690	201,569	16,029	181,698	18,93
3,000 under \$14,000	451,401	6,091,353	451,401	6,078,756	141,950	12,597	184,535	18,32
4,000 under \$15,000	488,308	7,078,391	485,469	7,020,980	178,857	57,410	181,696	25,44
5,000 under \$16,000	360,553	5,593,213	360,553	5,579,918	173,179	13,295	173,179	30,95
6,000 under \$17,000	266,866	4,405,941	266,866	4,396,399	88,009	9,542	110,721	9,85
7,000 under \$18,000	272,544	4,763,004	272,544	4,750,487	124,916	12,517	141,950	17,65
8,000 under \$19,000 .	306,612	5,670,102	306,612	5,656,248	144,789	13,854	119,238	15,32
9,000 under \$20,000	215,764	4,197,663	215,764	4,187,511	102,204	10,152	90,848	11,71
0,000 under \$25,000	539,162	11,858,962	539,162	11,828,562	288,133	30,400	272,857	40,80
5,000 under \$30,000	224,831	6,117,370	224,831	6,104,824	113,508	12,547	117,874	33,70
0,0000 under \$40,000	61,122	2,020,603	61,122	2,016,082	37,110	4,521	32,744	9,02
0,000 ar more	°4,365	°188,472	°4,365	*188,175	*2,183	•297	_	
exable returns, total	11,333,790	119,819,595	11,330,951	119,458,481	3,986,845	361,114	3,960,874	477,09
der \$1,000	_	_		_	_	_	_	
,000 under \$2,000	_		_	_	_	_	_	
,000 under \$3,000				-	-			
,000 under \$4,000	692,716	2,579,532	692,716	2,561,675	232,798	17,857	167,501	8,67
,000 under \$5,000	1,149,795	5,173,413	1,149,795	5,149,478	371,909	23,936	300,934	25,42
,000 under \$6,000	985,133	5,412,091	985,133	5,384,743	309,451	27,348	312,290	26,42
000 under \$7,000	868,734	5,650,411	868,734	5,630,617	281,061	19,794	232,798	31,5
,000 under \$8,000	885,768	6,633,437	885,768	6,621,655	224,281	11,782	281,061	33,7
,000 under \$9,000	891,446	7,597,655	891,446	7,576,999	266,866	20,657	300,934	30,30
,000 under \$10,000	843,189	7,975,408	843,189	7,959,155	289,578	16,253	269,708	26,72
0,000 under \$11,000	715,430	7,495,787	715,430	7,478,285	255,510	17,502	281,061	36,45
1,000 under \$12,000	550,766	6,318,067	550,766	6,305,243	158,984	12,824	207,247	26,06
2,000 under \$13,000	559,285	6,998,719	559,285	6,982,690	201,569	16,029	181,698	18,9
3,000 under \$14,000	451,401	6,091,353	451,401	6,078,756	141,950	12,597	184,535	18,3
1,000 under \$15,000	488,308	7,078,391	485,469	7,020,980	178,857	57,410	181,696	25,44
	360,553	5,593,213	360,553	5,579,918	173,179	13,295	173,179	30,98
	266,866	4,405,941	266,866	4,396,399	88,009	9,542	110,721	9,85
i,000 under \$17,000			272,544	4,750,487	124,916	12,517	141,950	17,65
5,000 under \$17,000 7,000 under \$18,000	272,544	4,763,004	· ·					
5,000 under \$17,000 7,000 under \$18,000 3,000 under \$19,000	272,544 306,612	5,670,102	306,612	5,656,248	144,789	13,854	119,238	
5,000 under \$17,000 7,000 under \$18,000 3,000 under \$19,000 3,000 under \$20,000	272,544 306,612 215,764	5,670,102 4,197,663	306,612 215,764	4,187,511	102,204	10,152	90,848	15,32
5,000 under \$17,000 7,000 under \$18,000 8,000 under \$19,000 9,000 under \$20,000 0,000 under \$25,000	272,544 306,612 215,764 539,162	5,670,102 4,197,663 11,858,962	306,612 215,764 539,162	4,187,511 11,828,562	102,204 288,133	10,152 30,400	90,848 272,857	11,71 40,80
5,000 under \$16,000 6,000 under \$17,000 7,000 under \$18,000 8,000 under \$19,000 9,000 under \$20,000 0,000 under \$25,000 5,000 under \$30,000	272,544 306,612 215,764 539,162 224,831	5,670,102 4,197,663 11,858,962 6,117,370	306,612 215,764 539,162 224,831	4,187,511 11,828,562 6,104,824	102,204 288,133 113,508	10,152 30,400 12,547	90,848 272,857 117,874	11,7 40,80 33,70
6,000 under \$17,000 7,000 under \$18,000 8,000 under \$19,000 9,000 under \$20,000 0,000 under \$25,000	272,544 306,612 215,764 539,162	5,670,102 4,197,663 11,858,962	306,612 215,764 539,162	4,187,511 11,828,562	102,204 288,133	10,152 30,400	90,848 272,857	11,7 40,8

Table 1.5—Form 1040EZ Returns: Sources of Income and Tax Items, by Size of Adjusted Gross Income—Continued

	Taxabl	e income	Total Inc	ome tax	Income ta	x withheld	Overpaymer	nt refunded	Tax due et ti	me of filing
Size of edjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total	15,197,669	112,067,711	11,333,790	12,410,905	16,067,059	16,220,838	15,481,607	4,003,945	772,170	194,013
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000	1,635,264 1,533,060 1,388,271 1,149,795 985,133	784,078 2,197,241 3,377,800 3,952,655 4,361,471	692,716 1,149,795 985,133	21,557 133,799 231,361	1,169,668 1,621,069 1,462,085 1,317,296 1,101,532 956,743	52,025 162,814 258,536 347,800 412,825 480,362	1,169,668 1,621,069 1,462,085 1,297,423 1,044,752 919,836	52,025 162,814 258,536 328,069 287,838 260,368	 68,136 105,043 65,297	1,825 8,812 11,367
\$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000 \$110,000 under \$11,000 \$11,000 under \$12,000	868,734 885,768 891,446 843,189 715,430 550,766	4,715,593 5,678,982 6,640,702 7,072,222 6,715,514 5,719,205	868,734 885,768 891,446 843,189 715,430 550,766	322,124 450,458 588,408 675,383 684,110 614,326	860,217 865,895 880,090 834,672 712,591 547,927	560,771 663,577 810,586 898,802 890,148 779,277	817,632 820,471 823,310 814,799 678,523 533,732	245,784 233,488 240,020 233,256 210,476 169,446	48,263 65,297 68,136 28,390 34,068 *17,034	7,137 20,370 17,843 9,837 4,437 *4,494
\$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000 \$15,000 under \$16,000 \$16,000 under \$17,000 \$17,000 under \$18,000	559,285 451,401 488,308 360,553 266,866 272,544	6,398,240 5,603,683 6,545,329 5,187,279 4,118,543 4,461,900	559,285 451,401 488,308 360,553 266,866 272,544	721,872 660,970 803,252 662,864 546,854 615,225	556,446 445,723 485,469 360,553 266,866 272,544	887,699 776,677 963,906 781,409 642,383 704,021	533,734 408,816 462,757 337,841 258,349 249,832	174,837 133,379 167,535 123,076 98,735 90,953	*25,551 42,585 *25,551 *22,712 *8,517 *22,712	*9,011 17,673 *6,882 *4,531 *3,205 *2,158
\$18,000 under \$19,000 \$19,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,0000 under \$40,000 \$40,000 or mare	306,612 215,764 539,162 224,831 61,122 *4,365	5,335,901 3,961,893 11,257,695 5,849,843 1,948,010 *183,933	306,612 215,764 539,162 224,831 61,122 *4,365	764,810 587,693 1,808,903 1,069,026 402,797 *45,112	306,612 215,764 536,979 224,831 61,122 *4,365	882,617 658,719 1,999,595 1,154,839 412,247 *39,205	292,417 190,213 493,321 203,003 45,842 2,182	123,218 80,710 208,500 99,793 20,441 *648	*14,195 *25,551 45,841 21,828 *15,280 *2,183	*5,411 *9,684 17,808 13,980 *10,991 *6,556
Taxeble returne, total	11,333,790	107,559,484	11,333,790	12,410,905	11,138,555	15,583,644	10,553,103	3,366,752	772,170	194,013
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000	692,716 1,149,795 985,133	1,850,892 3,952,655 4,361,471	692,716 1,149,795 985,133	21,557 133,799 231,361 322,124	641,614 1,101,532 956,743 860,217	183,981 412,825 480,362 560,771	621,741 1,044,752 919,836 817,632	164,250 287,838 260,368 245,784	68,136 105,043 65,297 48,263	1,825 8,812 11,367 7,137
\$6,000 under \$7,000 . \$7,000 under \$8,000 . \$8,000 under \$9,000 . \$9,000 under \$10,000 . \$10,000 under \$11,000 . \$11,000 under \$12,000 .	868,734 885,768 891,446 843,189 715,430 550,766	4,715,593 5,678,982 6,640,702 7,072,222 6,715,514 5,719,205	868,734 885,768 891,446 843,189 715,430 550,766	450,458 588,408 675,383 684,110 614,326	865,895 880,090 834,672 712,591 547,927	663,577 810,586 898,802 890,148 779,277	820,471 823,310 814,799 678,523 533,732	233,488 240,020 233,256 210,476 169,446	65,297 68,136 28,390 34,068 17,034	20,370 17,843 9,837 4,437 *4,494
\$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000 \$15,000 under \$16,000 \$16,000 under \$17,000 \$17,000 under \$18,000	559,285 451,401 488,308 360,553 266,866 272,544	6,398,240 5,603,683 6,545,329 5,187,279 4,118,543 4,461,900	559,285 451,401 488,308 360,553 266,866 272,544	721,872 660,970 803,252 662,864 546,854 615,225	556,446 445,723 485,469 360,553 266,866 272,544	887,699 776,677 963,906 781,409 642,383 704,021	533,734 408,816 462,757 337,841 258,349 249,832	174,837 133,379 167,535 123,076 98,735 90,953	*25,551 42,585 *25,551 *22,712 *8,517 *22,712	*9,011 17,673 *6,882 *4,531 *3,205 *2,158
\$18,000 under \$19,000 \$19,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,0000 under \$40,000 \$40,000 or mare	306,612 215,764 539,162 224,831 61,122 *4,365	5,335,901 3,961,893 11,257,695 5,849,843 1,948,010 *183,933	306,612 215,764 539,162 224,831 61,122 *4,365	764,810 587,693 1,808,903 1,069,026 402,797 *45,112	306,612 215,764 536,979 224,831 61,122 *4,365	882,617 658,719 1,999,595 1,154,839 412,247 *39,205	292,417 190,213 493,321 203,003 45,842 *2,182	123,218 80,710 208,500 99,793 20,441 *648	*14,195 *25,551 45,841 21,828 *15,280 *2,183	*5,411 *9,684 17,808 13,980 *10,991 *6,556
Nontaxable returna, total	3,863,879	4,508,227	_	_	4,928,504	637,194	4,928,504	637,194	_	_

^{*}Estimate should be used with caulion because of the small number of sample returns on which it is based NOTE: Detail may not add to total because of rounding.

Table 1.6—Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Exem	ptions	Taxabl	e income	Child cer	e credit	Political core	ntributions dit	Earned income offset income cred	tax before
	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	46,503,197	48,333,295	16,929,483	190,585,103	2,345,275	965,845	454,805	22,309	1,842,511	260,498
Inder \$1,000	803.437	833,758	_	_		_			_	
1,000 under \$2,000	1,223,609	1,270,736	309.451	141,939	_	_	_	_	_	
2,000 under \$3,000	1,635,264	1,699,198	576,317	649,430	_		_	_	_	
3,000 under \$4,000	1,527,382	1,587,342	644,453	1,122,484	_	1 _	_	_	_	-
4,000 under \$5,000	1,904,969	1,980,032	843,183	2,069,500	19,873	*829	14,195	*511	70,975	2,246
5,000 under \$6,000	1,913,486	1,989,003	792,081	2,541,507	53,941	5,235	11,356	*568	133,433	12,889
						1			· ·	
6,000 under \$7,000	2,257,005	2,344,333	908,480	3,564,981	76,653	13,894	*17,034	*568	258,349	36,263
7,000 under \$8,000 .	2,126,420	2,210,228	846,025	4,134,283	105,043	24,660	*25,551	*767	286,739	59,057
8,000 under \$9,000	2,214,423	2,300,729	931,195	5,564,483	144,789	43,161	*17,034	*383	329,324	73,556
9,000 under \$10,000	2,390,438	2,484,579	882,929	5,872,860	144,789	49,120	*19,873	*889	383,265	55,346
10,000 under \$11,000	2,197,390	2,284,150	817,633	6,235,810	156,145	68,951	28,391	1,349	380,426	21,142
11,000 under \$12,000	2,157,640	2,242,469	823,310	7,152,034	127,755	58,259	28,390	1,522	_	
2,000 under \$13,000	1,754,506	1,824,346	658,650	6,351,443	88.009	42.909	34,068	1,769	_	_
3,000 under \$14,000	2,004,334	2.082.804	738,140	7,822,371	153,306	66,381	*17,034	707	[_	_
4,000 under \$15,000	1,879,418	1,953,573	695.555	8,064,327	136,272	68,471	*14.195	*653	_	
5.000 under \$16.000	1,787,258	1,858,294	660.831	8,324,740	116.399	50.358	*25,551	*968	_	_
16,000 under \$17,000	1.396.788	1,452,432	536.571	7,352,473	76,653	45,407	*17.034	*539	_	_
17,000 under \$18,000	1,448,761	1,506,371	507.525	7,317,327	102,204	58,617	*22,712	*1,261	_	
					1				-	i
8,000 under \$19,000	1,499,634	1,558,597	532,191	8,240,408	110,721	48,260	*5,678	*213	_	i –
9,000 under \$20,000	1,239,406	1,288,528	467,951	7,773,294	91,276	38,074	14,195	1,110	-	-
0,000 under \$25,000 .	4,913,525	5,108,320	1,709,144	32,827,501	325,251	137,723	76,403	4,610	_	-
5,000 under \$30,000	3,064,644	3,185,746	1,025,911	24,669,864	161,524	70,805	26,195	1,401	_	i –
0,000 under \$40,000	2,647,721	2,751,360	864,386	26,380,053	133,147	61,533	32,742	1,967	_	! –
0,000 or more	515,739	536,369	157,571	6,411,990	21,525	13,198	*7,174	*555	_	-
exeble returns, total	32,441,830	33,719,840	13,003,148	180,066,890	1,715,017	761,985	417,898	20,881	777,886	114,454
nder \$1,000	_	_	_	_	_	_	_	_	_	–
,000 under \$2,000	_	_	_	_	_	l –	_	_	_	-
2,000 under \$3,000	*2,839	*2,953	*2,839	*5,394	_	l –	_	_	-	_
3,000 under \$4,000		191,235	184,535	495,122	_	-	-	_	-	-
4,000 under \$5,000	440,045	457,193	383,265	1,261,694	_	-	*11,356	*440		_
5,000 under \$6,000	457,079	475,249	357,714	1,475,752	*2,839	*102	*8,517	*426	–	_
5,000 under \$7,000	553,605	574,727	377,587	1,857,782	_	_	*14,195	*426	_	_
7,000 under \$8,000		630,608	400,302	2,355,723			*14,195	*440	28,390	9,752
3,000 under \$9,000	1.053,272	1.094.722	607,549	4.024.184	*17.034	*4,676	14,195	*312	136,272	41,347
9,000 under \$10,000	1,388,271	1,442,326	655,809	4.765.730	28.390	7,186	*14,195	*576	264,027	43.533
10,000 under \$11,000		1,980,036	743,819	5,775,290	99,365	38,610	22,713	1,093	349,197	19,822
1,000 under \$12,000	2,001,495	2,080,079	792,081	6,959,851	99,365	45,503	28,390	1,522	040,707	10,022
						· '				
2,000 under \$13,000	1,601,200	1,664,907	630,260	6,156,948	68,136	28,132	31,229	1,661	_	_
3,000 under \$14,000	1,944,715	2,020,800	726,784	7,733,422	141,950	59,872	17,034	*707	-	-
4,000 under \$15,000	1,822,638	1,894,521	684,199	7,958,279	124,916	58,861	*14,195	*653	_	-
5,000 under \$16,000	1,770,224	1,840,579	657,992	8,297,106	113,560	47,695	25,551	*968	-	_
6,000 under \$17,000	1,379,754	1,434,717	533,732	7,323,976	73,814	43,139	*17,034	*539	-	-
7,000 under \$18,000	1,448,761	1,506,371	507,525	7,317,327	102,204	58,617	*22,712	1,261	_	_
8,000 under \$19,000	1,499,634	1,558,597	532,191	8,240,408	110,721	48,260	*5,678	*213	_	_
9,000 under \$20,000	1,239,406	1,288,528	467,951	7,773,294	91,276	38,074	14,195	1,110	_	_
0,000 under \$25,000	4.913.525	5,108,320	1,709,144	32.827.501	325,251	137,723	76.403	4,610	_	_
5,000 under \$30,000	3,064,644	3,185,746	1,025,911	24,669,864	161.524	70.805	26,195	1,401	_	_
0,000 under \$40,000	2,647,721	2,751,360	864,386	26,380,053	133,147	61,533	32,742	1,967	_	_
0,000 or more	515,739	536,369	157,571	6,411,990	21,525	13,198	*7,174	*555	_	_
ontaxable returns, total									4 000 000	
	14 061 567	14,613,355	3,926,337	10,518,413	630,258	203,860	36,907	1,428	1.064,625	146,044

Table 1.6—Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income—Continued

	Income tax	after credits		Taxpay	ments		Overpaymen	t refunded	Tax due et tir	ne of filing
Size of adjusted gross income	No.		То	tal	Income ta	x withheld	Number of		Number of	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	returns	Amount	returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
ill returns, total	13,003,146	21,511,125	17,156,603	28,678,048	17,156,603	28,878,008	15,971,348	8,788,859	1,754,367	533,037
Inder \$1,000			303,773	15,285	303,773	15,285	332,163	26,735	_	
1,000 under \$2,000	_	_	542,249	51,678	542,249	51,678	579,156	94,539	_	_
2,000 under \$3,000	*2,839	*45	704,072	112,138	704,072	112,138	735,301	201,813	_	_
3,000 under \$4,000	184,535	6,873	630,258	155,413	630,258	155,413	652,970	268,643	39,746	857
4,000 under \$5,000	383,265	39,479	769,369	240,634	769,369	240,634	772,208	381,837	68,136	6,041
5,000 under \$6,000	357,714	70,004	706,911	287,477	706,911	287,477	723,945	434,100	85,170	11,359
5,000 under \$7,000	377,587	110,216	831,827	401,866	831,827	401,866	811,954	536,026	85,170	17,673
7.000 under \$8,000	400,302	156,438	797,762	497,962	797,762	497,962	789,245	477,930	48,263	10,598
8,000 under \$9,000	607,549	258,129	891,449	630,122	891,449	630,122	851,703	450,783	79,492	17,747
9,000 under \$10,000	655,809	327,973	851,700	718,772	851,700	718,772	823,310	437,802	62,458	18,300
10,000 under \$11,000	743,819	404,067	792,082	785,038	792,082	785,038	749,497	401,403	68,136	16,977
11,000 under \$12,000	792,081	569,134	809,115	918,013	809,115	918,013	752,335	367,912	70,975	19,033
12,000 under \$13,000	630,260	553,034	650,133	834,206	650,133	834,206	621,743	287,441	34,068	6,269
13,000 under \$14,000	726,784	713,009	729,623	1,050,935	729,623	1,050,935	664,326	358,270	70,975	20,344
14,000 under \$15,000	684,199	766,700	695,555	1,134,970	695,555	1,134,970	630,258	376,227	65,297	7,958
15,000 under \$16,000	657,992	851,076	657,992	1,167,143	657,992	1,167,143	587,673	333,483	73,158	17,417
16,000 under \$17,000	533,732	791,610	533,732	1,046,529	533,732	1,046,529	474,113	272,666	62,458	17,74
17,000 under \$18,000	507,525	788,513	504,686	1,073,252	504,686	1,073,252	462,101	293,250	45,424	8,511
18,000 under \$19,000	532,191	936,577	529,352	1,190,627	529,352	1,190,627	470,389	275,746	61,802	21,695
19,000 under \$20,000	467,951	914,693	467,951	1,178,042	467,951	1,178,042	440,659	272,699	27,292	9,550
20,000 under \$25,000	1,709,144	4,156,061	1,709,144	5,093,104	1,709,144	5,093,104	1,464,678	1,012,561	242,283	75,518
25,000 under \$30,000	1,025,911	3,527,335	1,025,911	4,086,300	1,025,911	4,086,300	860,021	628,821	165,890	69,85
30,000 under \$40,000	864,386	4,334,695	864,386	4,747,654	864,386	4,747,654	624,273	514,115	237,930	101,155
40,000 or more	157,571	1,235,264	157,571	1,260,888	157,571	1,260,848	97,327	84,055	60,244	58,431
axable returns, total	13,003,146	21,511,125	12,679,500	27,229,971	12,679,500	27,229,931	11,241,574	6,251,883	1,754,367	533,037
nder \$1,000		_	_	_	_	_	_	_	_	_
1,000 under \$2,000		*45	*****	*449	*2.839	*449	*2,839	*403	_	_
2,000 under \$3,000	*2,839		*2,839	44,555	150,467	44,555	144,789	38.539	39,746	85
3,000 under \$4,000	184,535 383,265	6,873 39,479	150,467 340,680	118.452	340,680	118,452	315,129	85,014	68,136	6.04
5,000 under \$6,000	357,714	70,004	292,417	139,696	292,417	139,696	272,544	81,051	85,170	11,359
		· '	1	1		185.972	292,417	93,429	85,170	17,673
8,000 under \$7,000	377,587	110,216	328,485	185,972	326,485 377, 59 0	275,325	352,039	129,485	48.283	10,598
7,000 under \$8,000	4 0 0,302 607,549	168,438 258,1 2 9	377,590 681,998	275,325 456,259	581,998	456,259	628,057	215,876	79.492	17.747
8,000 under \$9,000	655,809	327,973	635,936	583,139	635,936	583,139	593,351	273,467	62,458	18.300
10,000 under \$11,000	743,819	404.067	721,107	728,093	721,107	728,093	675,683	341,004	68,136	16,97
11,000 under \$12,000	792,081	569,134	777,886	888,863	777,886	888,863	721,106	338,761	70,975	19,033
, ,	630,260	553.034	624,582	811,557	624,582	811,557	596,192	264,792	34,068	6.269
12,000 under \$13,000	726,784	713.009	718,267	1,039,324	718,267	1,039,324	652,970	346,659	70.975	20.34
14,000 under \$15,000	684,199	766,700	684,199	1,120,599	684,199	1,120,599	618.902	361.856	65,297	7,95
15,000 under \$16,000	657,992	851,076	655,153	1,163,741	655,153	1,163,741	584,834	330,082	73,158	17,41
16,000 under \$17,000	533,732	791,610	530.893	1,044,082	530,893	1,044,082	471,274	270,219	62,458	17,74
17,000 under \$18,000	507,525	788,513	504,686	1,073,252	504,686	1,073,252	462,101	293,250	45,424	8,51
18,000 under \$19,000	532,191	936.577	529.352	1.190.627	529,352	1,190,627	470,389	275,746	61,802	21,695
19,000 under \$19,000	467,951	914,893	467,951	1,178,042	467,951	1,178,042	440,659	272,699	27,292	9,55
20,000 under \$25,000	1,709,144	4,156,061	1,709,144	5,093,104	1,709,144	5,093,104	1,464,678	1,012,561	242,283	75,51
25,000 under \$30,000	1,025,911	3,527,335	1,025,911	4,066,300	1,025,911	4,086,300	860,021	628,821	165,890	69,85
30,000 under \$40,000	864,386	4,334,695	864,386	4,747,654	864,386	4,747,654	624,273	514,115	237,930	101,15
				1,260,888	157,571	1,260,848	97,327	84,055	60,244	58,43
40,000 or more	157,571	1,235,264	157,571	1,200,000	137,371	1,200,040	0,,02,	04,000	1 00,244	00,.0

^{*}Estimate should be used with caution because of the small number of sample returns on which it is based NOTE: Detail may not add to total because of counding.

Table 2.1—Returns With Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items by Size of Adjusted Gross Income

0	Number of	Adjusted	Salaries a	nd wages	Interes	t received	Dividen	ds in AGI
Size of adjusted gross income	returns	gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000	39,848,184 728,600 1, 574,129 2,603,520 3,530,921	1,582,586,902 2,281,163 12,108,254 32,980,422 62,071,279	34,747,514 270,757 829,507 1,800,833 2,871,657	1,290,921,715 1,630,080 6,737,350 21,564,686 47,451,474	33,721,689 641,854 1,228,144 1,920,155 2,670,025	111,258,222 1,178,401 3,481,188 5,437,867 6,746,525	10,255,679 239,831 350,351 484,517 667,027	45,329,602 310,255 607,414 1,039,036 1,833,122
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000 \$40,000 under \$45,000	4,016,484 4,559,737 4,777,792 4,300,424 3,456,642	90,568,213 125,317,770 155,141,435 160,983,232 146,581,536	3,528,785 4,257,249 4,508,700 4,049,952 3,259,607	75,115,694 113,177,965 141,526,170 146,545,914 134,071,631	3,057,387 3,702,745 3,945,876 3,719,529 3,145,972	7,217,002 5,630,310 6,726,391 7,532,394 7,179,557	689,437 753,622 916,125 1,011,539 822,540	1,614,495 1,545,358 1,828,610 2,134,089 1,864,235
\$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000	2,549,855 1,823,161 1,344,172 2,169,879 1,229,157	120,851,535 95,498,479 77,090,416 144,253,048 104,558,798	2,409,944 1,688,989 1,247,993 1,975,186 1,072,665	110,548,150 85,674,722 69,456,354 123,065,949 79,050,073	2,330,798 1,687,741 1,263,155 2,065,400 1,190,892	5,685,145 4,969,454 4,550,100 10,103,981 8,981,175	723,830 606,753 486,197 979,969 685,725	1,289,251 1,615,006 1,365,284 3,765,285 4,078,995
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	890,381 235,317 40,783 17,230	116,835,313 68,225,715 27,331,095 39,909,199	743,411 187,492 30,764 14,023	79,096,749 36,243,699 10,996,022 8,969,034	862,661 231,759 40,459 17,137	11,522,489 7,197,297 3,188,539 3,930,406	599,633 187,196 35,888 15,499	7,052,490 6,848,310 2,584,096 3,954,270
Total taxable returns Total nontaxable returns	37,725,442 2,122,742	1,555,902,935 26,683,966	33,510,229 1,237,285	1,270,936,617 19,985,098	32,008,319 1,713,370	105,286,859 5,971,362	9,789,941 465,738	43,937,101 1,392,501
		or profession me less loss	State income	tax refunds	Farm net in	come less loss	Sales of ca	apital essets less loss
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	7,157,273 122,998 343,156 530,919 669,683	66,206,642 84,554 799,891 2,403,879 3,317,791	18,233,141 75,671 429,237 797,411 1,293,183	8,143,242 34,437 105,726 202,303	1,065,005 11,707 43,656 66,039	- 4,625,776 - 103,879 - 120,610 - 213,222	8,907,124 130,090 280,517 373,557	58,944,701 231,436 365,671 368,334
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000 \$40,000 under \$45,000	743,180 782,061 767,742 661,334 548,287	4,053,244 3,940,308 4,277,692 3,888,884 4,126,776	1,756,118 2,284,808 2,362,083 2,210,091 1,874,516	363,916 547,574 676,861 788,451 768,165 733,469	100,483 122,682 150,145 110,823 79,245 98,299	- 332,342 - 537,191 - 298,531 - 312,712 - 142,155 - 432,107	629,602 640,074 718,648 734,867 785,780 703,127	724,326 745,460 833,599 968,211 1,326,769 1,281,084
\$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000	404,093 304,554 236,996 409,338 297,204	4,037,958 3,185,043 2,979,018 7,584,722 7,949,885	1,390,968 934,298 679,039 1,051,332 564,186	606,034 438,411 380,964 707,872 512,394	37,287 37,029 34,382 65,247 43,546	- 120,686 - 148,433 - 206,960 - 247,104 - 190,088	570,509 514,620 428,679 865,605 670,782	1,299,906 1,349,207 1,351,332 3,420,744 4,017,322
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	254,057 61,548 14,253 5,870	8,631,513 2,950,494 1,131,355 863,634	401,766 100,767 19,011 8,656	602,535 351,519 139,017 183,593	41,026 13,961 7,579 1,869	- 446,947 - 445,606 - 100,288 - 226,917	609,884 196,996 37,513 16,274	9,181,434 9,973,463 5,999,293 15,507,110
Total taxable returns Total nontaxable returns	6,392,700 764,573	62,918,62 4 3,288,018	17,604,2 7 6 628,865	7,855,777 287,465	947,269 117,736	-4,278,362 -347,414	8,462,981 444,143	57,961,007 983,694
Size of adjusted gross income	other than	of property capital assets n less loss	Pensions an		Rent net ind	ome less loss	Royalty net in	come less loss
one of defeated grown meaning	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000	1,006,828 22,246 42,416 42,370 59,875	1,762,299 - 44,024 - 16,214 32,004 674	6,498,322 65,542 382,811 642,563 678,107	53,541,321 175,328 1,539,300 4,036,220 4,596,120	6,180,675 96,201 221,067 396,561 477,329	- 16,525,976 - 45 3,095 - 632,861 - 685,970 - 965,824	650,421 15,528 17,052 44,177 50,500	5,624,874 32,990 28,373 184,067 82,362
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000 \$40,000 under \$45,000	87,326 83,855 76,905 69,174 80,328	62,144 93,567 157,976 28,868 115,912	649,217 554,498 653,362 617,294 487,069	5,320,107 4,187,944 5,393,248 4,610,507 4,011,118	499,204 572,034 530,509 527,457 513,731	- 1,177,829 - 1,191,967 - 1,419,463 - 1,387,512 - 1,329,408	45,640 39,108 60,278 47,968 36,850	131,436 39,939 139,857 117,077 177,621
\$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000	50,471 49,186 37,005 88,040 76,433	63,453 33,413 318,665 156,385 164,612	382,103 312,244 215,645 422,851 234,032	3,178,437 3,156,371 2,060,094 4,505,268 3,317,281	382,564 308,607 254,642 502,282 389,992	- 948,554 - 965,107 - 1,207,365 - 1,590,084 - 1,162,334	35,974 35,474 25,016 52,805 51,479	199,323 143,394 198,205 300,684 362,598
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more Total taxable returns	83,939 40,682 11,607 4,970	280,321 114,893 78,179 121,473	153,293 36,118 9,083 2,490	2,395,642 756,726 175,753 125,857	353,858 119,030 26,168 9,439	- 983,241 - 768,137 282,226 60,549	52,177 25,114 12,591 2,690	808,455 735,172 1,489,247 454,075
Total nontaxable returns	874,933 131,895	1,689,422 72,877	6,047,541 450,781	51,288,161 2,253,161	5,702,397 478,278	- 13,922,424 - 2,603,553	599,293 51,128	5,312,170 312,704

Table 2.1—Returns With Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items by Size of Adjusted Gross Income—Continued

		nd S Corporation ne less loss	Farm net income		Estate net incom		Unemployment in A	
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000	4,140,211 74,976 109,456 128,895 198,338	10,930,604 - 462,888 - 372,997 - 383,992 - 252,547	275,618 1,501 14,196 31,275 30,100	995,201 • - 1,357 • 51,138 25,047 198,632	792,70 9 38,092 52,871 43,862 36,266	8,458,795 55,738 172,446 299,951 192,195	2,672,871 	3,971,668
\$20,000 under \$25,000	236,051	- 283,872	21,625	8,227	34,836	200,807	380,101	568,646
\$25,000 under \$30,000	273,488	- 31,091	27,390	23,589	58,348	279,879	455,123	708,605
\$30,000 under \$35,000	270,115	- 244,416	25,427	55,154	52,806	316,015	467,609	728,198
\$35,000 under \$40,000	257,480	282,454	*13,581	120,048	53,640	283,753	394,749	608,690
\$40,000 under \$40,000	308,738	234,870	25,977	26,097	50,178	200,496	241,106	366,247
\$45,000 under \$50,000	255,780	49,426	14,580	51,222	38,045	185,121	140,659	194,097
\$50,000 under \$55,000	227,020	- 78,075	17,422	145,166	35,997	287,468	93,091	127,194
\$55,000 under \$60,000	202,453	- 386,529	10,742	46,682	33,253	193,640	50,730	83,948
\$60,000 under \$75,000	449,345	241,571	18,179	31,579	72,178	498,357	76,489	121,743
\$75,000 under \$100,000	440,498	1,821,974	9,184	44,380	53,534	569,651	23,657	43,961
\$100,000 under \$200,000	483,809	1,572,536	9,825	61,582	83,034	885,813	12,875	42,503
\$200,000 under \$500,000	172,968	2,599,140	3,978	110,967	38,242	2,608,468	3,228	2,325
\$500,000 under \$1,000,000	35,599	1,347,105	425	- 4,417	13,858	394,292	73	206
\$1,000,000 or more	15,202	5,277,934	211	1,463	3,669	834,705	26	28
Total taxable returns	3,848,940	13,398,227	267,046	1,024,802	738,8 8 9	8,170,384	2,631,601	3,935,503
	291,271	- 2,467,624	8,572	- 29,601	53,820	288,411	41,270	36,165

	Other incor	me less loss	Totel statutor	y adjustments		Itemized deductions	
Size of edjusted gross income	Number of		Number of	Amount	Total		and dental deduction
	returns	Amount	returns	Amoun	Total	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)
Total	3,603,179	3,995,615	25,294,077	76,033,452	405,023,525	10,777,296	22,926,214
	45,879	- 225,998	71,120	188,099	2,576,972	234,107	726,154
	107,223	- 222,841	287,563	505,644	9,119,779	1,014,955	3,135,138
	197,249	- 301,564	751,991	1,265,110	15,770,823	1,577,647	3,775,093
	276,819	140,243	1,378,076	2,587,056	22,107,924	1,730,039	3,305,527
\$20,000 under \$25,000	280,504	165,546	1,983,108	3,542,036	26,480,672	1,429,621	2,513,508
\$25,000 under \$30,000	350,880	392,903	2,752,867	5,275,644	32,814,059	1,292,838	1,838,303
\$30,000 under \$35,000	401,553	90,887	3,275,122	6,878,053	37,836,202	1,036,238	1,566,320
\$35,000 under \$40,000	333,454	425,578	3,237,270	7,452,645	37,782,551	791,215	1,452,006
\$40,000 under \$45,000	303,197	578,804	2,799,652	7,528,325	34,569,251	547,679	929,186
\$45,000 under \$50,000	244,952	292,308	2,160,387	6,463,933	27,954,208	327,264	593,071
\$50,000 under \$55,000	202,920	400,600	1,559,616	5,532,161	21,952,247	225,415	477,959
\$55,000 under \$60,000	145,211	247,038	1,173,130	4,813,486	18,100,776	159,112	374,415
\$60,000 under \$75,000	293,605	3,825	1,887,793	9,504,926	33,771,533	236,511	953,942
\$75,000 under \$100,000	191,002	401,051	1,035,942	6,337,269	25,110,746	116,823	642,701
\$100,000 under \$200,000	160,197	951,806	723,068	5,673,049	28,504,675	50,913	442,899
	53,992	365,803	173,493	1,686,397	16,145,525	6,254	167,957
	8,990	194,813	32,315	584,999	6,322,885	490	21,996
	5,552	94,812	11,564	214,619	8,102,697	175	10,039
Total taxabla raturns	3,353,421	5,224,983	24,615,307	74,329,056	380,274,361	9,354,429	16,253,611
	249,758	- 1,229,368	678,770	1,704,396	24,749,164	1,422,867	6,672,603

				Itemized deduction	ons—Continued			
				Taxes paid	deduction			
Size of adjusted grose income	T	otal	State a		Real sat	ste taxea	Oeneral s	ales taxes
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
Total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000	38,648,023	128,084,818	32,562,803	66,186,711	32,110,174	35,957,683	38,133,438	18,149,312
	610,532	427,811	232,877	68,299	242,461	231,596	554,351	80,436
	1,495,974	1,653,259	898,653	295,015	1,013,437	937,574	1,396,420	252,811
	2,557,833	3,233,041	1,853,938	782,881	1,895,701	1,548,232	2,411,400	529,896
	3,516,726	5,541,447	2,803,217	1,893,742	2,607,176	2,120,989	3,372,875	892,578
\$20,000 under \$25,000	4,004,377	7,333,870	3,323,040	2,984,843	3,016,776	2,432,282	3,810,364	1,196,872
\$25,000 under \$30,000	4,550,358	9,714,719	3,923,166	4,529,590	3,479,078	2,793,601	4,379,976	1,486,099
\$30,000 under \$35,000	4,771,358	12,186,404	4,103,365	5,846,934	3,870,433	3,524,300	4,617,577	1,802,218
\$35,000 under \$40,000	4,296,058	12,267,921	3,654,366	6,007,395	3,530,531	3,409,803	4,181,820	1,808,192
\$40,000 under \$45,000	3,453,833	11,401,115	2,957,680	5,647,809	3,035,679	3,176,822	3,355,618	1,574,173
\$45,000 under \$50,000	2,549,228	9,506,926	2,193,903	4,875,743	2,284,807	2,632,282	2,486,821	1,235,522
\$50,000 under \$55,000	1,822,085	7,552,123	1,560,253	3,862,801	1,649,450	2,127,485	1,783,218	959,031
\$55,000 under \$60,000	1,344,171	6,226,973	1,168,194	3,290,281	1,228,910	1,728,540	1,313,661	745,728
\$60,000 under \$75,000	2,169,346	11,532,477	1,841,041	6,300,432	2,001,224	3,085,011	2,108,813	1,372,783
\$75,000 under \$100,000	1,229,154	8,498,653	1,045,337	4,782,490	1,144,226	2,291,297	1,205,261	915,283
\$100,000 under \$200,000	885,993	9,798,138	752,552	6,111,960	834,630	2,403,342	869,048	825,552
	233,030	5,941,553	200,801	4,352,339	220,344	1,062,810	229,154	325,777
	40,762	2,268,322	35,608	1,858,427	38,959	278,991	40,196	75,386
	17,205	2,999,865	14,812	2,695,728	16,352	172,625	16,863	70,972
Total taxable returns	37,509,976	124,539,444	31,380,752	65,340,949	30,529,860	34,099,424	36,243,388	15,673,480
	2,038,047	3,545,174	1,182,051	845,762	1,580,314	1,858,159	1,890,048	475,831

Table 2.1—Returns With Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items by Size of Adjusted Gross Income—Continued

(All figures are estimates based on sar	mples-money an	nounts are in thous	ands of dollars)					
				Itemized deduct	ions—Continued		· · · · · · · · · · · · · · · · · · ·	
Size of adjusted gross income	2.1			uction—Continued			-	aid deduction
	Number of	n motor vehicles	Number of	property taxes	Number of	rtaxes	 	otal
	returns	Amount	returns	Amount	returns	Amount	Number of returns	Amount
_	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
Total Under \$5,000	11,992,919 62,358	5,708,073 26,845	11,863,048 91,595	2,342,457 13,159	8,432,556 53,917	1, 740,482 7,474	36,286,822 282,062	180,094,578 1,011,852
\$5,000 under \$10,000 \$10,000 under \$15,000	228,924 653,696	82,956 247,104	318,718 620,230	39,736 70,886	212,587 464,294	45,168 54,041	1,108,439 2,173,003	2,950,156
\$15,000 under \$20,000	919,466	377,956	1,026,724	156,834	775,753	99,348	3,181,189	6,180,796 9,204,309
\$20,000 under \$25,000 \$25,000 under \$30,000	1,099,620 1,358,203	437,601 547,657	1,112,758 1,342,321	145,838 217,819	899,969 977,213	136,434 139,953	3,702,762 4,330,862	12,118,808 15,629,831
\$30,000 under \$35,000	1,521,073	622,562	1,354,139	214,510	1,016,768	175,880	4,518,977	17,903,141
\$35,000 under \$40,000 \$40,000 under \$45,000	1,378,288 1,176,802	640,633 575,799	1,317,749 1,085,797	223,617 211,769	970,833 785,276	178,280 214,743	4,087,353 3,258,696	17,811,199 16,650,959
\$45,000 under \$50,000 \$50,000 under \$55,000	967,361	472,535	805,985	162,092	572,322	128,751	2 430,776	13,430,811
\$55,000 under \$60,000	666,293 497,739	369,773 276,030	621,092 453,163	134,480 108,654	406,856 312,137	98,552 77,740	1,738,024 1,264,868	10,190,614 8,538,494
\$60,000 under \$75,000 \$75,000 under \$100,000	708,699 398,980	432,259 270,478	767,042 483,318	203,570 147,902	492,024 254,279	138,423 91,203	2,025,993	15,554,088 11,392,788
\$100,000 under \$200,000	273,999	226,347	342,627	142,767	179,274	88,170	805,571	12,438,420
\$200,000 under \$500,000 \$500,000 under \$1,000,000	62,284 14,059	68,928 21,955	95,043 17,598	91,940 22,105	44,640 10,892	39,759 11,459	208,541 33,160	5,290,126 1,664,355
\$1,000,000 or more	5,075	10,656	7,149	34,779	3,522	15,105	15,526	2,133,831
Total taxable returns Total nontaxable returns	11,583,729 409,190	5,520,765 187,309	11,321,485 541,563	2,241,937 100,520	8,102,642 329,914	1,662,889 77,593	34,566,607 1,720,215	169,254,241 10,840,337
				Itemized deducti	ons-Continued		<u></u>	
				Interest peid dedu	ction—Continued			
Size of adjusted gross income			Home more	gaga intarest			Credit c	ard interest
	Т	otal	Paid to finar	icial institutions	Peid to i	ndividuals	Number of	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	raturns	Amount
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
Total	28,052,037 186,730	115,036,533 559,739	27,201,014 175,068	109,690,969 497,458	2,187,258 18,042	5,345,565 62,281	26,044,572 180,476	12,237,014 89,333
\$5,000 under \$10,000 \$10,000 under \$15,000	749,258 1,494,208	1,840,214 4,025,522	703,930 1,453,650	1,699,475 3,827,480	83,081 89,594	140,739 198,042	656,754	255,538 562,047
\$15,000 under \$20,000	2,152,192	5,989,256	2,044,754	5,577,936	206,427	411,320	1,345,625 2,123,280	826,152
\$20,000 under \$25,000 \$25,000 under \$30,000	2,612,419 3,238,147	8,045,387 10,630,510	2,513,756 3,110,285	7,644,087 10,069,372	236,902 290,738	401,300 561,138	2,538,780 3,178,971	1,099,895 1,357,116
\$30,000 under \$35,000	3,516,764	11,880,658	3,417,536	11,388,056	257,947	492,602	3,303,580	1,483,035
\$35,000 under \$40,000 \$40,000 under \$45,000	3,243,864 2,738,742	11,844,130 11,279,072	3,160,837 2,670,461	11,253,826 10,784,801	220,735 211,267	590,304 494,271	3,116,498 2,495,581	1,429,194 1,236,531
\$45,000 under \$50,000 \$50,000 under \$55,000	2,053,234 1,459,024	9,146,341	2,016,304	8,842,709	126,740	303,632	1,910,583	968,927
\$55,000 under \$60,000	1,073,986	6,798,361 5,639,673	1,422,289 1,047,516	6,510,803 5,455,304	112,331 72,241	287,558 184,369	1,359,803 964,753	722,962 529,545
\$60,000 under \$75,000 \$75,000 under \$100,000	1,741,116 942,010	10,448,209 7,480,516	1,704,174 926,518	9,939,336 7,214,232	137,894 61,700	508,874 266,283	1,500,950 776,859	915,120 435,423
\$100,000 under \$200,000	668,325	6,702,017	655,627	6,411,443	44,937	290,573	473,724	264,829
\$200,000 under \$500,000 \$500,000 under \$1,000,000	152,794 19,756	2,117,594 372,120	149,831 19,226	2,009,283 344,642	14,535 1,498	108,310 27,478	102,602 10,976	53,150 6,162
\$1,000,000 or more	9,468	237,215	9,252	220,725	649	16,489	4,777	2,057
Total taxable returns Total nontaxable returns	26,685,723 1,366,314	108,296,071 6,740,462	25,888,659 1,312,355	103,380,283 6,310,685	2,049,034 138,224	4,915,788 429,777	24,957,540 1,087,032	11,655,213 581,801
				Ilemized daducti	ons-Continued	' 	*	
	Interest paid ded	luction—Continued			Contributio	n deduction		
Siza of adjusted gross income	Other	interest	T	otal		Cash co	ntributions	
	Number of	Amount	Number of	Amount		3,000 to e ganization		r more to a ganization
	raturns		returns		Number of returns	Amount	Number of returns	Amount
	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
Total	29,030,892 171,215	52,821,030 362,780	36,162,178 329,878	47 ,962,848 146,162	35,407,395 321,980	29,127,117 127,095	1,545,202 2,699	10,789,064 12,502
\$5,000 under \$10,000 \$10,000 under \$15,000	694,009	854,404	1,216,702	750,609	1,179,431	608,378	22,554	89,712
\$15,000 under \$20,000	1,517,297 2,319,136	1,593,227 2,388,901	2,194,046 3,104,265	1,708,029 2,527,134	2,137,652 3,028,124	1,280,780 1,936,470	56,069 86,445	250,068 364,173
\$20,000 under \$25,000 \$25,000 under \$30,000	2,808,404 3,414,698	2,973,527	3,546,426 4,152,626	2,854,819	3,457,749	2,200,587	86,887	389,058
\$30,000 under \$35,000	3,667,540	3,642,205 4,539,448	4,402,527	3,342,612 3,814,572	4,015,277 4,320,501	2,453,286 2,827,604	139,871 146,659	594,755 636,596
\$35,000 under \$40,000 \$40,000 under \$45,000	3,420,375 2,763,983	4,537,876 4,135,356	3,997,074 3,265,256	3,697,167 3,451,806	3,937,175 3,210,980	2,727,615 2,446,156	139,795 135,407	655,271 649,487
\$45,000 under \$50,000	2,047,389	3,315,543	2,446,548	2,858,379	2,411,497	1,945,645	123,405	593,266
\$50,000 under \$55,000 \$55,000 under \$60,000	1,475,375 1,085,918	2,669,292 2,369,276	1,754,460 1,307,740	2,454,009 1,969,853	1,727,453 1,285,430	1,647,266 1,309,749	94,897 65,459	517,049 372,062
\$60,000 under \$75,000 \$75,000 under \$100,000	1,733,821 971,062	4,190,758 3,476,850	2,102,774 1,184,915	3,748,589 2,982,820	2,071,656 1,164,547	2,404,063 1,659,014	134,223 111,969	771,461 835,707
\$100,000 under \$200,000	709,114	5,471,574	1,184,915 869,761	3,664,614	1,164,547 856,958	1,659,014	111,969	1,010,812
\$200,000 under \$500,000 \$500,000 under \$1,000,000	186,610 30,614	3,119,382 1,286,072	230,162 40,090	3,567,462 1,928,838	225,418 39,187	1,004,428 385,831	60,336 20,132	1,282,394 767,910
\$1,000,000 or more	14,332	1,894 560	16,928	2,495,374	16,380	254,110	8,271	996,778
Total taxable returns Total nontaxable returns	27,838,093 1,192,799	49,302,956 3,518,074	34,477,720 1,684,458	46,175,320 1,787,528	33,774,386 1,633,009	27,980,708 1,146,409	1,473,420 71,782	10,367,551 421,513
	1, 32,133	2,2.0,017	.,004,400	1,. 37,000	.,000,000	1,1.70,700	. 1,700	

Table 2.1—Returns With Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items by Size of Adjusted Gross Income—Continued

		amounts are ii			Itemized dedi	ictions—Continued		· · · · · · · · · · · · · · · · · · ·		
	.		Contribution dedu	iction—Continue		Jonatha Somman		ty or theft loss	Miscellaneou	us deductions
Size of adjusted gross income	Other than cas	sh contributions	Carryover from	previous years	Amount not ded of income		Number of	Amount	Number of	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	returns	Amount	returns	Amount
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
Total	10,566,582 51,797 237,101 408,420 690,363	6,591,229 14,058 53,453 165,803 192,373	187,130 6,428 *5,291 24,223 24,979	1,918,175 5,363 *4,009 24,724 54,297	307,761 10,820 13,571 55,213 59,361	462,736 12,857 4,943 13,346 20,179	249,558 • 4,032 • 19 ,918 32,105 39,442	1,489,406 *24,958 *153,463 127,282 371,038	32,881,461 339,660 1,021,529 1,923,593 2,739,196	24,465,862 240,036 477,153 746,581 1,158,468
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000 \$40,000 under \$45,000	864,322 1,079,792 1,139,056 1,168,909 1,050,760	241,615 279,534 338,123 305,317 343,456	18,043 10,926 10,796 14,595 17,022	23,810 15,123 12,286 9,326 12,849	47,266 30,438 17,578 21,869 12,951	251 86 37 363 141	30,219 16,676 22,234 23,138 22,732	121,592 107,640 68,456 107,141 54,873	3,260,403 3,836,131 4,106,866 3,759,366 3,001,792	1,538,075 2,180,954 2,297,309 2,447,118 2,081,312
\$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000	839,173 648,680 516,438 869,934 514,393	267,641 271,863 273,059 518,718 442,666	10,506 4,046 5,789 9,123 7,978	52,073 19,045 16,553 68,084 45,578	10,794 6,768 4,523 5,954 5,614	246 1,214 1,570 13,736 145	11,684 6,708 *3,846 8,054 4,878	25,750 17,212 *20,248 31,218 41,529	2,166,943 1,595,071 1,161,109 1,888,153 1,060,922	1,539,271 1,260,329 970,793 1,951,218 1,552,255
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more Total taxable returns	376,588 85,895 17,352 7,609	630,317 482,806 707,764 1,062,663 6,436,223	6,888 8,414 1,120 963 146,904	156,964 861,011 140,641 396,441 1,839,588	3,636 1,079 178 148 275,393	42,521 63,176 73,308 214,617 448,750	3,295 522 40 35 211,706	157,123 44,791 4,596 10,495 617,784	767,188 202,353 36,154 15,032 31,479,347	2,003,480 1,133,637 434,778 453,093 23,433,963
Total nontaxable returns	345,949	155,006	40,226	78,587	32,368	13,987	37,852	871,622	1,402,114	1,031,899
Size of edjusted gross income		red deductions	Unused zero b	racket amount	Exem	ptions		le income	Zero brac Number of	ket amount
SEC OF COJUSTICE GLOSS INCOME	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	retums	Amount
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)
Total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000	39,271,148 335,389 1,443,535 2,562,200 3,530,921	278,802,507 1,486,893 4,968,480 8,302,246 11,760,757	577,036 393,211 130,594 41,320	1,068,551 789,255 194,136 68,710	116,475,034 1,101,201 3,526,247 6,511,986 8,955,082	121,048,583 1,143,997 3,662,562 6,764,376 9,306,118	39,126,444 510,272 1,333,064 2,479,605 3,465,493	1,189,728,739 1,677,528 5,387,132 18,818,304 41,505,149	39,555,279 654,115 1,441,383 2,557,940 3,514,199	125,216,912 1,527,754 3,353,256 7,116,765 10,194,370
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000 \$40,000 under \$45,000	4,009,935 4,559,737 4,773,541 4,300,424 3,456,642	14,283,477 18,602,183 22,353,971 23,457,965 22,859,436	*6,549 — *4,251 —	*10,337 — *5,373 —	10,695,633 12,985,456 14,522,811 13,479,203 10,978,837	11,113,037 13,494,766 15,093,536 14,010,475 11,412,728	3,996,217 4,547,082 4,772,996 4,294,540 3,452,309	65,308,886 93,463,343 117,760,548 123,607,015 112,370,883	4,006,429 4,554,187 4,777,008 4,298,716 3,455,142	12,149,727 14,177,483 15,472,837 14,310,047 11,699,297
\$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000	2,549,855 1,822,535 1,344,172 2,169,879 1,229,157	19,235,787 15,711,483 13,473,634 26,323,653 20,911,301	*626 	*41 - - -	8,305,646 5,933,383 4,423,638 7,068,637 4,042,491	8,633,441 6,167,224 4,597,964 7,347,918 4,200,857	2,545,305 1,821,978 1,339,049 2,164,113 1,226,747	93,059,829 73,653,182 59,213,855 110,708,616 79,538,761	2,548,970 1,823,026 1,344,058 2,168,307 1,228,711	8,714,719 6,237,129 4,623,108 7,442,011 4,196,816
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	889,971 235,249 40,777 17,229	25,483,459 15,358,240 6,184,205 8,045,337	*410 *68 **7	*584 *110 **6	2,967,040 790,754 131,156 55,833	3,083,462 821,791 136,313 58,020	885,855 234,147 40,583 17,089	88,529,378 52,168,162 21,060,156 31,898,009	889,820 235,265 40,773 17,230	3,018,437 787,148 138,650 57,358
Total taxable returns	37,162,676 2,108,472	260,559,704 18,242,803	562,766 *14,270	1,045,514 *23,036	110,197,278 6,277,756	114,529,736 6,518,847	37,696,110 1,430,334	1,182,678,921 7,049,818	37,719,449 1,835,830	120,711,830 4,505,082
	Income tax	before credits	Total	redits	Income tax	after credits	Alternative	minimum tax	Total in	come tax
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)
Total	38,287,291 408,242 927, 4 67 2,273,445 3,389,467	252,290,499 80,212 315,432 1,556,443 4,447,257	12,197,063 26,298 294,375 591,319 777,905	7,219,351 4,443 48,074 123,111 232,433	37,658,163 406,113 762,541 2,163,495 3,287,876	245,071,148 75,768 267,358 1,433,331 4,214,823	394,580 921 2,509 1,760 8,819	3,532,937 9,238 18,229 9,923 21,339	37,725,442 406,989 765,047 2,164,628 3,291,347	248,605,097 85,006 285,587 1,443,254 4,236,163
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000 \$40,000 under \$45,000	3,975,467 4,537,503 4,761,707 4,290,329 3,450,120	8,132,041 12,938,931 17,671,148 20,021,271 19,478,932	999,372 1,282,499 1,463,784 1,283,592 1,174,398	364,632 416,966 509,348 524,972 468,731	3,884,356 4,496,432 4,731,692 4,259,785 3,437,405	7,767,409 12,521,965 17,161,799 19,496,299 19,010,201	14,258 13,406 16,042 15,608 14,980	34,572 32,168 42,578 70,302 76,206	3,886,944 4,500,328 4,733,236 4,263,775 3,441,960	7,801,981 12,554,133 17,204,377 19,566,601 19,086,408
\$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000	2,544,866 1,820,597 1,341,679 2,163,385 1,226,120	17,245,149 14,664,038 12,813,242 25,611,930 21,134,503	898,554 656,231 518,482 901,447 583,635	380,654 271,124 250,074 585,399 466,492	2,533,304 1,816,243 1,336,987 2,154,921 1,217,308	16,864,495 14,392,914 12,563,169 25,026,530 20,668,011	26,747 20,496 20,181 51,683 58,055	64,403 62,696 96,825 204,460 331,805	2,540,607 1,819,992 1,341,698 2,163,027 1,226,117	16,928,898 14,455,610 12,659,994 25,230,990 20,999,816
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	885,119 234,096 40,591 17,091	28,994,650 21,755,758 9,773,738 15,655,826	526,823 169,358 33,938 15,053	957,911 719,424 322,599 572,963	878,842 233,292 40,514 17,057	28,036,739 21,036,334 9,451,139 15,082,863	86,875 32,125 6,139 3,976	895,937 677,766 328,447 556,042	886,986 234,860 40,716 17,185	28,933,403 21,714,176 9,779,717 15,638,983
Total taxable returns	37,701,713 585,578	251,740,872 549,627	11,611,485 585,578	6,669,724 549,627	37,658,163	245,071,148	394,580	3, 5 32,937 —	37,725,442	248,605,097

^{*}Estimate should be used with caution because of the small number of sample returns on which it is based
**Oata combined to avoid disclosure of information for specific taxpayers
NOTE. Detail may not add to total because of rounding

Table 2.2-Returns With Itemized Deductions: Sources of Income, Adjustments, Deductions, and Tax Items, by Marital Status

	N N	All returns	Joint r husband	Joint returns of husbands and wives	Separate returns of husbands and wives	returns of and wives	Returns of hous	Returns of heads of households	Refu	Returns of surviving spouses	Retu	Returns of single persons
item	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(£)	(2)	(6)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)
Adjusted gross income less deficit	39,848,184	1,582,586,902	28,057,438	1,260,783,483	311,191	8,719,685	2.898,983	73,539,708	58.033	1.860.309	8.522.539	237,683,717
Salaries and wages	34,747,514	1,290,921,715	25,579.094	0	254,295	5,865,978	2,672,360	63,557,981	47,445	1,193,259	6,194,320	161,487,953
Interest received	33,721,689	111,258.222	24,328,117	75,219,441	192,287	596,698	2,042,462	3,393,018	53,011	324,728	7,105,812	31,724,336
Dividends in AGI	10,255,679	45,329,602	6.956.073	28,260,361	54,594	436,151	513,124	1,157,429	27,090	108,226	2.704.798	15 367,435
State income tax relunds Alimony received	18,233,141	9,143,242 2,322,864	13,711.432	9,413,667	*2 926	36,562	142,372	1 281 297	58,784	18,007	3,050,909	035 605
Business or profession	067'717	2,322,004	200		200	12,021	12.0.1	162,102,1			00.70	200,000
Nethorne	5 141 004	76 622 718	4 341 639	65 513 445	35 836	493 805	186.574	2 484 842	5.612	73.846	571343	R 056 780
Netloss	2.016.269	10.416.076	1.677.716	8.697.933	15,233	55,363	83.437	271.392	026.	3.041	238 933	1.388.347
Sales of capital assets)		
Net pain	6.837.516	62.070.032	4.981.623	48.821.880	38.086	704,659	266.796	1.641.104	966.6	54.253	1.541.015	10.848.137
Net loss	2.069,608	3,125,331	1,477,782	2,353,468	7,031	7,519	95,444	114,400	.6,619	.8.115	482.732	641.830
Sales of property other than capital assets	1,006,828	1,762,299	839,547	1 475,868	7,390	122,874	16,951	16,049	1,056	4,328	141,884	143,180
Pensions and annuities in AGI	6,498,322	53,541,321	4,745,872	41,500,180	43,964	339,332	284,476	1,676,205	12,211	109,392	1,411,799	9.916.212
Rent net income less loss	6,180,675	-16,525,976	4.738,448	-12,878,574	31,076	-85,360	292,716	-660 797	5,818	-16,583	1,112,617	-2,884,662
Royalty net income less loss	650,421	5,624,874	445,894	4,293,006	2,650	42,720	29,399	153,387	*2,814	*1,217	169,664	1,134,544
Farm rental income less loss	275,618	995,201	187,368	382,971	*4.356	19,991	10,735	6,984		ı	73,159	585,254
Partnership and S Corporation net income less loss	4,140,211	10,930,604	3,272,199	9,577,856	26,527	170,879	111,116	45 405	6.221	17,899	724,148	1,154,363
Estate or trust net income less loss	792,709	8,458,795	414,441	2,743,097	5,147	171,729	32,310	305,150	2,292	39.152	338,519	5,199,666
Farm net income less loss	1,065,005	-4,625,776	944,573	-4.166,911	7,926	21,298	17,155	-82,950	*22	.847	95.329	-398,062
Unemployment compensation in AGI	2,672,871	3,971,668	2,256,407	3,431,505	23,957	41,137	121,642	140,370	e.	•	270.862	358,655
Other income less loss	3,603,179	3,995,615	2.865.284	2,590,314	25,085	100,972	149,224	350,146	2.963	4,936	560,623	949.247
Total statutory adjustments	25,294,077	76.033,452	21.474,027	65,594,905	94,915	355,915	809.922	2,088.744	20,907	48.860	2.894,306	7.945,029
Payments to an IRA	12,1/6,658	30,396,043	9,392,524	25,422,117	48,426	88,382	613,415	1,049,083	20,906	38,369	2,101,387	3,798,091
Payments to a Keogn plan	617,197	4,935,025	511,531	4,280,173	4,502	17,742	20.891	124.511	205	5,136	131,130	507,463
Deduction for a supplied massed country	17 17 172 761	0,412,900	17 172 761	10.677.00	* .	104.633	204.74	000,000	070	107	DC#.101	1,000,000,1
Total Itemized deductions	39 848 184	405 023 525	28.057.43B	317 327 044	311 191	2 405 788	2 898 983	20 355 ROB	58 033	523 743	R 522 539	64 411 145
Medical and dental expense deduction	10,777,296	22,926,214	7,480,861	13,798,579	+	+	+	+	30,708	57,454	277	7.797.878
Taxes paid deduction	39,548,023	128,084,618	28,012,713	100,894,764	307,500	740,558	2,890,597	6,397,301	58.033	168.128	8,279,180	19,883,866
Interest paid deduction	36,286,822	180,094,578	26,624,563	146,807,245	275,740	968,729	2,781,213	9,425,276	51,961	202,377	6,553,345	22,690,950
Contributions deduction	36,162,178	47,962,848	26,170,618	37,719,609	250,873	329,968	2,625,792	1,856,671	53,690	958'29	7,061,205	7,998.744
Net casualty or thert loss	249,558	1,489,406	158,698	953,229	+ :	+	+	+	1	1 ;	51 685	296,300
Miscellaneous deductions	32,881,461	24.465.862	23,700,451	17,153,618	242,230	227,000	2,345,036	1,303,912	50,419	37,927	6,543,325	5,743.406
Excess itemized deductions	39,271,148	278.802,507	28,051,004	218,076,989	297,170	1,869,052	2,898,983	13,434,941	58,033	318,635	7,965,958	45,102,889
Taxable income	30 126 444	1 189 728 739	97 662 704	256.11	20.4	6 330 000	2 8 4 9 7 3 5	53 003 031	56 631	1 366 316	957.480	184 575 600
Total tax credits	12.197.063	7,219,351	9.726.217	6.199,083	59.191	44.756	1,045,361	413,114	28,256	8.713	1.338,038	553,684
Child care credit	4,633,795	1,623,175	3,996,246	1,351,607	21,405	10,941	594,013	252,843	11,058	3,188	11,073	4,597
Credit for the elderly and disabled	84,920	17,477	40,834	8,705	1	I	and the same	l		1	44,086	8,772
Residential energy credit	2,474,517	728.617	2,048,684	628,517	10,624	1,120	141,250	34,771	*7,250	.2,926	566,709	61.283
Political contributions credit	3,234,513	166,354	2,398,605	137,199	21,765	901	189,145	6,992	9,852	183	615,146	21,079
Foreign fax credit	362,333	562,352	259,427	518,109	4,329	7,274	12,953	3,144	7.	. 12	85,617	33,813
Farned income credit used to offset income tax before	0,520,909	5,104,693	7//0///	4,485,617	920,11	0.0	/cn'ee	602,18	/10	- CA.	440,017	491,402
credits	184.111	25.847	44 172	2.849	1	1	139.939	22.998	ı	ı	I	ı
Income tax after credits	37,658,163	245,071,148	26.723.597	195,477,190	287,740	1,705,963	2,654,596	8.687.760	49.346	241.830	7,942,884	38,958,405
Alternative minimum tax	394,580	3,532,937	291,131	2,811,830	2,894	33,997	14,848	116,276	.120	1,548	85,587	569,287
Total income tax	37,725,442	248,605,097	26,779,271	198,289,894	287,894	1,739,959	2,656,926	8,804,035	49,352	243,378	7,951,999	39,527,830
Total tax liability	38,357,264	258,228,019	27,264,797	206,468,980	296,325	1,825,724	2,703,848	9,089,558	50,853	247,734	8,041,441	40,596,023
iotal taxpayments	38,213,548	281,050,159	27,394,189	222,268,987	279,471	1,727,700	2,806,654	11,692,021	52,185	284,038	7,681,049	45,077,413
Estimated tay paymonts	54,8/6,631	216,834,161	25,604,344	175,067,447	243,859	880,000,1	2,688,690	10,260,653	46,084	209,340	4 020 260	30,316,633
Overnavment refunded	28 457 470	33,767,331	20,263,917	35,735,003	100,434	201,246	2 435 943	3 322 607	31.850	30,630	1,929,356 5,526,034	7 823 285
Tax due at time of hing	9.477.163	30.748.664	6.747.153	24.401.317	93,563	352.997	382,489	833.089	13.814	17.943	2,226,034	5.143.318
res to sediment from out to contract double of the best additions of the	complex of cample can use on who	to bacod										

Fistmer should be used with caulon because of the small number of sample returns on which it is based.
Thata deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.
NOTE Detail may not add to load because of rounding.

Table 2.3—All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income

•					Ex	emptions for ege 65 or o	ver	
Size of edjusted gross income	Number of	Number of	Number of exemptions		Nbas of	Adjusted	Total inc	ome tax
5.25 5. 54,550.12 grant manner	returns	exemptions	for taxpayers	Number of returns	Number of exemptions	gross income less deficit	Number of returns	Amount
	(1)	(2)	(3)	(4)	(S)	(6)	(7)	(8)
Total	101,660,287 16,748,975 16,491,466 13,948,518	244,180,202 25,801,347 32,620,462 30,698,594	149,523,674 18,915,628 20,353,489 18,532,759 16,663,296	12,433,421 1,357,959 3,095,866 2,323,876 1,708,089	16,748,810 1,674,809 3,925,249 3,125,808 2,386,599	283,393,324 500,699 23,475,519 28,573,178 29,587,531	10,078,604 142,795 2,198,020 2,161,803 1,660,626	46,664,555 26,094 615,044 1,577,797 2,277,609
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000 \$40,000 under \$45,000	11,601,994 8,976,271 7,457,947 6,451,040 5,184,620 3,935,507	27,686,524 23,446,876 20,755,801 19,222,769 16,186,435 12,343,630	14,115,091 12,281,187 11,270,341 9,443,812 7,332,190	1,034,169 562,355 474,671 373,467 300,410	1,485,909 791,487 618,112 544,712 415,487	22,992,995 15,453,951 15,384,066 13,900,074 12,766,325	1,017,542 559,614 471,884 365,838 300,323	2,144,513 1,752,171 2,027,859 1,970,456 2,021,393
\$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000	2,766,037 1,948,948 1,409,811 2,269,880 1,263,409	8,973,018 6,303,115 4,629,554 7,365,622 4,140,732	5,251,861 3,697,254 2,697,386 4,324,880 2,396,136	212,760 181,178 132,936 254,461 184,429	319,455 264,510 203,256 360,684 277,323	10,127,757 9,469,702 7,621,257 16,972,913 15,747,853	212,312 181,091 132,936 253,659 183,714	1,689,464 1,684,452 1,472,658 3,637,684 3,721,617
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 ar mare	909,357 238,088 41,107 17,312	3,019,322 798,391 131,957 56,053	1,702,549 436,842 77,332 31,641	156,476 58,958 16,450 4,911	241,522 86,167 20,402 7,319	20,970,576 17,331,276 10,919,430 11,598,222	156.220 58,890 16,435 4,902	5,962,170 5,841,593 3,745,315 4,496,666
Total taxable returns	82,846,420 18,813,867	202,318,055 41,862,147	125,177,821 24,345,853	10,078,604 2,354,817	13,519,092 3,229,718	273,479,787 9,913,537	10,078,604 —	46,664,555 —

		E	xemptions for blindne	ss			Ex	emptions for depande	ents	
				Total inc	come tax			Total		_
Size of adjusted gross income	Number of	Number of	Adjusted gross income					Adjusted	Total in	come tax
	retums	exemptions	less deficit	Number of returns	Amount	Number of returns	Number of exemptions	gross income less deficit	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total	326,521 25,486 108,659 46,778 48,426	327,319 25,486 108,659 46,778 48,426	6,078,877 20,707 777,267 570,605 827,670	222,385 — 38,408 45,586 45,587	714,900 5,506 29,569 50,728	39,550,811 2,862,677 4,243,920 4,604,426 4,506,213	77,580,399 5,185,424 8,233,065 8,993,249 8,588,203	1,157,515,513 - 12,708,020 32,176,855 57,748,903 78,688,891	32,620,073 52,705 1,089,040 4,091,971 4,304,208	153,572,433 134,388 258,054 2,555,017 5,265,733
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000 \$40,000 under \$45,000	35,581 *12,477 *12,106 *8,934 *6,373	35,581 *12,477 *12,106 *8,934 *6,373	780,330 *330,151 *387,970 *338,368 *265,883	31,215 *12,477 *12,106 *8,934 *6,373	60,218 *30,657 *46,205 *45,312 *38,656	3,984,204 3,800,110 3,664,209 3,067,336 2,322,844	7,810,295 7,670,650 7,322,210 6,188,977 4,589,580	89,488,289 104,269,187 118,883,316 114,800,454 98,432,620	3,884,863 3,737,900 3,627,426 3,043,408 2,313,220	7,305,955 9,715,681 12,366,864 13,198,920 12,036,900
\$45,000 under \$50,000	*5,558 *5,637 *626 *4,289 *2,722	*5,558 *5,637 *626 *4,915 *2,722	*265,639 *294,194 *36,772 *271,239 *230,868	*5,558 *5,637 *626 *4,289 *2,722	*47,232 *50,677 *8,947 *38,756 *50,503	1,696,770 1,186,557 856,956 1,362,341 732,504	3,396,144 2,335,714 1,728,286 2,675,143 1,464,551	80,372,092 62,170,698 49,163,534 90,491,228 62,305,485	1,689,639 1,184,450 854,899 1,358,525 730,640	10,523,064 8,888,977 7,372,717 14,825,227 11,719,572
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	2,028 663 117 61	2,199 664 117 61	266,975 193,544 77,198 143,497	2,028 661 117 61	63,754 70,287 27,456 50,439	509,513 126,002 16,207 8,022	1,073,052 274,718 34,106 17,032	66,333,818 36,092,711 10,878,409 17,927,043	507,296 125,714 16,170 7,999	15,406,231 11,077,401 3,943,816 6,977,915
Total taxable raturna	222,385 104,136	223,182 104,137	5,408,356 670,520	. 222,385 —	714,900 —	32,620,073 6,930,738	63,397,960 14,182,439	1,129,705,125 27,810,388	32,620,073	153,572,433

Table 2.3—All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income—Continued

(All ligures are estimates based or	1 Samples—m	oney amounts	are in thousands	Of Ooliais)						
					exemptions for depo	endents-Continu	ed			
		Exer	nptions for children at	home			Exemptio	ns for children away	from home	
Size of adjusted gross income	Number of	Number of	Adjusted	Total in	come tax	Number of	Number	Adjusted	Total in	come tax
	returns	exemptions	grass income less deficit	Number of returns	Amount	Number of returns	Number of exemptions	gross income less deficit	Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total	36,970,298 2,682,614 3,880,937 4,149,793 4,128,845	71,071,345 4,809,856 7,389,132 7,893,346 7,674,857	1,093,202,199 - 12,232,956 29,370,799 51,997,709 72,108,106	30,333,221 23,980 827,205 3,656,357 3,935,751	144,095,159 127,472 176,965 2,166,964 4,673,561	1,497,382 62,964 118,940 177,623 179,144	2,256,587 93,239 187,005 275,065 293,286	48,337,760 -805,048 931,624 2,204,089 3,171,372	1,360,544 8,933 70,189 160,824 171,854	7,522,586 9,007 23,889 131,094 268,397
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000 \$40,000 under \$45,000	3,716,728 3,561,477 3,450,408 2,930,576 2,240,748	7,144,866 7,068,969 6,779,535 5,800,141 4,343,502	83,504,325 97,723,411 111,938,666 109,702,571 94,943,820	3,618,666 3,507,362 3,413,649 2,907,848 2,232,426	6,638,209 8,926,905 11,480,750 12,455,282 11,559,186	167,591 141,669 154,040 143,734 77,159	256,208 202,704 211,345 213,465 114,764	3,757,564 3,884,436 4,987,610 5,342,257 3,281,594	163,970 138,388 153,883 142,440 77,129	391,644 459,729 599,460 713,234 445,924
\$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000	1,633,283 1,140,982 824,262 1,306,597 697,766	3,218,848 2,187,684 1,607,897 2,492,175 1,361,445	77,369.302 59,782,929 47,287,081 86,761,147 59,359,415	1,627,048 1,139,183 822,208 1,302,784 696,000	10,075,154 8,490,636 7,052,058 14,161,415 11,115,852	62,698 43,647 34,070 59,486 39,624	90,778 73,181 55,884 83,507 54,221	2,964,576 2,288,390 1,963,170 3,956,618 3,344,991	61,646 43,339 34,066 59,482 39,605	410,578 354,355 322,746 651,802 653,382
\$100,000 under \$200,000 . \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	483,329 119,623 14,979 7,351	996,907 256,065 30,870 15,250	62,821,810 34,249,399 10,057,340 16,457,326	481,123 119,353 14,948 7,330	14,485,771 10,480,121 3,644,339 6,384,521	27,687 5,803 978 525	40,379 9,188 1,557 811	3,642,095 1,641,912 656,135 1,124,373	27,523 5,778 974 521	919,867 495,732 237,391 434,356
Total taxable returns	30,333,221 6,637,077	57,848,243 13,223,102	1,066,357,102 26,845,097	30,333,221 —	144,095,159	1,360,544 136,838	2,029,858 226,729	48,115,555 222,204	1,360,544 —	7,522,586 —

				E	xemptions for depo	endents—Continue	ed			
		E	xemptions for paren	ts			Exemp	tions for other depe	ndents	
Size of edjusted gross income	Number of	Number of	Adjusted	Totel inc	ome tax	Number of	Number of	hetaulbA	Total inc	come tax
	returns	exemptions	gross incoms less deficit	Number of returns	Amount	retums	exemptions	gross income less deficit	Number of returns	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Totel	1,850,523 105,215 218,900 284,405 203,150	1,933,209 138,552 262,985 341,348 229,426	45,103,129 - 334,236 1,716,989 3,551,673 3,464,620	1,376,824 5,753 94,694 260,938 196,274	6,070,802 5,770 31,478 191,118 239,542	1,891,975 112,270 282,612 327,417 278,963	2,319,258 143,777 393,943 483,490 390,634	37,173,703 28,379 2,171,307 4,190,433 4,844,904	1,420,181 14,292 142,376 305,259 272,123	4,113,079 1,329 34,773 216,899 339,721
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000 \$40,000 under \$45,000	156,474 163,311 169,101 57,281 57,567	177,336 187,224 205,308 65,872 62,583	3,512,513 4,478,029 5,502,517 2,134,193 2,460,953	150,293 156,251 166,067 55,641 56,289	307,351 422,730 557,861 227,263 284,182	174,729 154,423 95,462 82,898 60,789	231,885 211,753 126,022 109,499 68,731	3,884,322 4,220,324 3,106,208 3,099,577 2,566,501	174,728 153,348 92,087 82,898 60,789	331,933 410,604 298,595 368,286 32 7 ,936
\$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000	58,452 37,028 29,071 53,919 29,143	61,097 40,403 32,472 61,716 34,921	2,761,815 1,948,567 1,675,943 3,614,513 2,477,443	58,452 36,873 29,071 53,919 28,901	388,022 279,208 228,684 586,811 452,905	24,527 28,271 19,066 27,197 11,869	25,421 34,446 32,033 37,745 13,964	1,158,735 1,486,611 1,080,524 1,794,033 1,003,046	24,527 28,271 19,063 27,174 11,784	154,392 202,822 160,321 317,800 183,243
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	20,390 5,568 977 571	24,055 6,175 1,083 653	2,684,077 1,596,136 645,938 1,211,448	20,304 5,559 975 570	642,266 502,130 233,681 489,801	8,441 2,402 413 226	11,711 3,290 596 318	1,141,488 694,382 273,177 429,752	8,440 2,395 412 225	272,044 223,560 96,427 172,396
Total taxable returns Total nontaxable returns	1,376,824 273,699	1,593,767 339,442	43,558,642 1,544,487	1,376,824	6,070,802 —	1,420,191 271,784	1,926,092 393,166	35,635,377 1,538,327	1,420,191 —	4,113,079 —

Table 2.3—All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income—Continued

V III ligation and documented based on								
			Nun	nber of exemptions other	er than age or blindnes	S: 		
		Tota	d			O	ne	
Size of adjusted gross income	Number of	Adjusted	Total inc	come tax	Number of	Adjusted	Total inc	ome tax
	returns	gross income less deficit	Number of returns	Amount	returns	gross income less deficit	Number of returns	Amount
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
Total	101,660,287	2,305,951,483	82,846,420	325,710,254	42,634,028	542,503,629	33.013.214	72,764,828
Under \$5,000	16,748,975	3,610,157	3,851,646	575,499	12,792,010	25,555,874	3,793,360	393,900
\$5,000 under \$10,000	16,491,466	123,724,100	12,026,858	5,089,337	10,060,128	74,506,219	9,633,397	4,545,532
\$10,000 under \$15,000	13,948,518	173,451,696	13,152,612	12,182,586	7,030,638	86,891,094	6,920,294	8,250,351
\$15,000 under \$20,000	11,601,994	202,078,044	11,305,700	18,074,407	4,848,555	84,133,196	4,801,701	9,910,789
\$20,000 under \$25,000	8,976,271	200,868,257	8,826,109	20,420,486	2,827,027	62,859,618	2,806,198	8,550,699
\$25,000 under \$30,000	7,457,947	204,399,150	7,384,215	22,916,851	1,952,906	53,393,096	1,949,029	8,046,262
\$30,000 under \$35,000	6,451,040	209,135,063	6,399,139	25,080,332	1,171,484	37,865,344	1,166,493	6,195,776
\$35,000 under \$40,000	5,184,620	193,807,899	5,145,094	24,713,424	652,182	24,228,769	645,995	4,114,416
\$40,000 under \$45,000	3,935,507	166,810,498	3,920,825	22,636,388	425,649	18,018,209	424,641	3,261,394
\$45,000 under \$50,000	2,766,037	131,103,823	2,756,789	18,865,277	222,413	10,552,096	221,964	1,948,338
\$50,000 under \$55,000	1,948,948	102,050,112	1,945,779	15,810,993	152,164	7,929,057	152,010	1,627,755
\$55,000 under \$60,000	1,409,811	80,847,660	1,407,337	13,482,662	93,396	5,360,709	93,179	1,133,318
\$60,000 under \$75,000	2,269,880	150,812,590	2,262,401	26,771,126	172,110	11,425.441	172,020	2,676,974
\$75,000 under \$100,000	1,263,409	107,424,625	1,260,060	21,794,656	103,543	8,877,915	103,381	2,244,713
\$100,000 under \$200,000	909,357	119,200,439	905,961	29,656,937	90,113	12,037,286	89,940	3,320,210
\$200,000 under \$500,000	238,088	68,986,276	237,592	22,032,978	33,687	10,635,528	33,609	3,364,399
\$500,000 under \$1,000,000	41,107	27,541,427	41,037	9,878,188	3,748	2,532,840	3,734	968,479
\$1,000,000 or more	17,312	40,099,667	17,266	15,728,128	2,275	5,701,340	2,269	2,211,525
Total taxable returna	82,846,420 18,813,867	2,259,015,527 46,935,956	82,846,420 —	325,710,254 —	33,013,214 9,620,814	525,768,482 16,735,147	33, 013,21 4 —	72,764,828 —

	Number of exemptions other than age or blindess—Continued											
		Tv	vo			Thr	60					
Size of adjusted gross income		Adjusted	Total in	come tax		Adjusted	Total inc	ome tax				
	Number of returns	gross income less deficit	Number of returns	Amount	Number of returns	gross income less deficit	Number of returns	Amount				
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)				
Total	25,568,790 2,132,799 3,493,751 3,487,040 3,169,696	701,885,228 - 7 ,396,922 26,915,854 43,513,511 55,277,180	21,529,494 48,490 1,895,985 3,263,110 3,115,082	110,023,970 55,289 457,245 2,332,736 4,390,243	13,075,928 916,540 1,364,034 1,536,378 1,584,981	380,698,739 - 3,587,282 10,290,636 19,280,452 27,651,878	10,889,098 5,400 338,864 1,411,656 1,521,004	52,595,846 33,621 68,229 900,629 1,909,380				
\$20,000 under \$25,000	2,753,115 2,128,028 1,896,126 1,607,562 1,266,102	61,683,692 58,307,493 61,466,473 60,092,998 53,706,209	2,723,100 2,113,950 1,884,355 1,598,151 1,261,964	6,062,567 6,567,281 7,750,890 8,185,924 7,862,509	1,325,273 1,175,931 1,219,402 1,035,637 756,682	29,612,221 32,282,919 39,544,821 38,762,338 32,108,457	1,303,054 1,163,624 1,208,483 1,028,052 754,071	2,537,306 3,204,040 4,417,151 4,806,289 4,148,964				
\$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000	888,224 636,497 473,933 759,630 441,554	42,143,308 33,321,668 27,148,469 50,511,203 37,452,536	886,250 635,588 473,733 756,057 440,228	6,711,152 5,546,258 5,138,404 9,584,852 8,110,774	540,500 413,687 290,955 482,585 240,173	25,619,409 21,686,013 16,678,858 32,024,751 20,336,473	538,081 413,441 289,861 481,148 239,661	3,591,474 3,298,207 2,649,161 5,590,324 4,013,514				
\$100,000 under \$200,000	324,297 81,359 21,699 7,378	42,747,088 23,114,158 14,500,585 17,379,724	323,198 81,216 21,677 7,360	11,399,946 7,869,419 5,098,870 6,899,611	151,307 33,937 5,411 2,515	19,516,124 9,702,584 3,646,330 5,541,755	150,930 33,860 5,403 2,505	4,739,681 3,138,984 1,346,671 2,202,220				
Total taxable returns	21,529,494 4,039,296	691,949,595 9,935,633	21,529,494 —	110,023,970	10,889,098 2,186,830	372,200,636 8,498,103	10,889,098 —	52,595,846 —				

Table 2.3—All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income—Continued

			Number	of exemptions other tha	in ege or blindess—Co	ontinued		
		Fo	ur			Five or	mote	
Size of adjusted gross income		Adjusted	Total inc	come tax		Adjusted	Total in	come tax
	Number of returns	gross income less deficit	Number of returns	Amount	Number of returns	gross income less deficit	Number of returns	Amount
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
Total	12,272,333 528,806 893,591 1,096,580 1,172,069	414,978,811 -5,804,552 6,738,710 13,814,966 20,593,767	10,670,143 2,976 124,231 956,750 1,103,512	56,345,620 45,565 14,151 489,799 1,212,452	8,109,208 378,820 679,962 797,882 826,693	265,885,077 - 5,156,960 5,272,680 9,951,673 14,422,023	6,744,471 1,420 34,381 600,802 764,401	33,979,990 47,124 4,179 209,070 651,543
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000 \$40,000 under \$45,000	1,212,054 1,296,220 1,324,000 1,151,266 956,738	27,324,643 35,562,755 42,926,011 43,141,306 40,558,926	1,172,105 1,271,189 1,314,991 1,137,013 953,830	2,056,727 3,144,465 4,333,355 4,816,638 4,874,597	858,802 904,862 840,028 737,973 530,336	19,388,082 24,852,888 27,332,413 27,582,489 22,418,696	821,652 886,423 824,817 735,883 526,319	1,213,187 1,954,802 2,383,160 2,790,158 2,488,924
\$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000	709,555 482,900 339,118 544,112 307,983	33,600,503 25,286,537 19,443,511 36,162,061 26,247,571	706,196 481,937 338,607 543,281 307,529	4,375,150 3,529,732 2,860,545 5,866,407 4,845,552	405,345 263,700 212,409 311,443 170,156	19,188,508 13,826,839 12,216,113 20,689,133 14,510,130	404,298 262,803 211,957 309,895 169,261	2,239,163 1,809,041 1,701,235 3,052,569 2,580,104
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	198,565 50,427 5,552 2,797	25,688,872 13,816,684 3,716,180 6,160,360	197,327 50,339 5,537 2,793	5,911,627 4,240,434 1,346,319 2,382,106	145,075 38,678 4,697 2,347	19,211,069 11,717,321 3,145,492 5,316,488	144,566 38,568 4,686 2,339	4,285,472 3,419,743 1,117,849 2,032,667
Total taxable returns	10,670,143 1,602,190	409,043,672 5,935,138	10,670,143	56,345,620 —	6,744,471 1,364,737	260,053,143 5,831,935	6,744,471	33,979,990

^{*}Estimate should be used with caution because of the small number of sample returns on which it is based NOTE. Detail may not add to total because of rounding

Individual Returns/1985

Table 2.4—All Returns: Exemptions by Type, and Number of Exemptions, by Marital Status

(All figures are estimates based on samples—money amounts are in thousands of dollars)

			Number of exemptions	Exemptions for age 6\$ or over								
Maritel stetus	Number of	Number of			Number of	Adjusted	Total inc	ome tax				
oint returns of husbands and wives	returns	exemptions	for taxpayers	Number of returns	exemptions	gross income less deficit	Number of returns	Amount				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)				
Number of returns	101,660,287	244,180,202	149,523,674	12,433,421	16,748,810	283,393,324	10,078,604	46,664,555				
wives	47,809,791	165,233,990	95,619,582	6,845,644	11,156,053	188.668,297	5,556,948	32,174,732				
wives: Total	895,789 842,193	1,564,643 1,404,850	949,385 842,193	80,366 75,386	85,346 75,386	1,871,774 1,842,248	62,483 †	438,717 †				
Spouse not filing	53,596	159,793	107,192	*4,980	*9,960	*29,527	t †	†				
Returns of heads of households Returns of surviving spouses Returns of single persons	10,038,229 113,289 42,803,189	26,541,049 324,839 50,515,681	10,038,229 113,289 42,803,189	224,078 13,510 5,269,823	224,078 13,510 5,269,823	3,778,010 154,035 88,921,207	179,423 *9,171 4,270,579	458,710 *16,386 13,576,010				

		Exe	mptions for blindn	ess		Exemptions for dependents							
				Total inc	ome tax			Total					
Maritel status	Number of	Number of	Adjusted gross income				Number of	Adjusted	Total inc	come tax			
	returns	exemptions	less deficit	Number of returns	Amount	Number of returns	Number of exemptions	gross income less deficit	Number of returns	Amount			
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)			
Number of returns	326,521	327,319	6,078,877	222,385	714,900	39,550,811	77,580.399	1,157,515,513	32,620,073	153,572,433			
Joint returns of husbands and wives	191,207	192,005	4,052,188	132,031	464,343	28,367,688	58,266,350	985,552,855	25,103,703	136,014,746			
Total	*47	*47	*16,093	*47	*6,906	322,070	529,865	5,305,490	259,916	881,012			
Spouse filing	*47	*47	*16,093	*47	*6,906	301,819	487,224	4,840,377	245,351	809,037			
Spouse not filing	i –	_	_	-	_	20,251	42,641	465,113	14,565	71,974			
Returns of heads of households	*2,841	*2,841	*27,963	*2,841	*598	9,246,950	16,275,901	136,296,803	5,922,014	12,448,961			
Returns of surviving spouses .	_	_	_	_	_	113,289	198,040	2,535,594	88,023	302,030			
Returns of single persons	132,426	132,426	1,982,633	87,466	243,052	1,500,814	2,310,243	27,824,772	1,246,417	3,925,684			

	Exemptions for dependents—Continued												
		Ехеп	nptions for children at h	nome		Exemptions for children away from home							
Marital status			Adjusted	Total in	come tax		Number of	Adjusted	Total income tax				
	Number of returns	Number of exemptions	gross income less deficit	Number of returns	Amount	Number of returns	exemptions	gross income less deficit	Number of returns	Amount			
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)			
Number of returns	36,970,298	71,071,345	1,093,202,199	30,333,221	144,095,159	1,497,382	2,256,587	48,337,760	1,360,544	7,522,586			
Joint returns of husbands and wives	27,619,005	55,248,812	956,874,166	24,424,963	131,292,570	716,561	1,051,806	30,169,155	659,285	4,696,410			
wives:	200 400	456 220	4.506.653	219.631	745.380	27,103	47.509	512,715	22,937	93,463			
Total	280,480 263,068	456,339 418,719	4,072,576	207,905	674,434	27,103	47,509	512,715	22,937	93,463			
Spouse not filing	17,412	37,620	434,077	*11,726	*70,946	_	_	_					
Returns of heads of households	8,343,355	14,231,789	120,322,285	5,158,776	10,660,448	181,363	304,686	3,880,858	146,511	508,256			
Returns of surviving spouses	113,289	195,845	2,535,594	88,023	302,030	†	†	†	†	†			
Returns of single persons	614,169	938,560	8,963,501	441,828	1,094,730	572,353	852,584	13,769,830	531,809	2,222,121			

Table 2.4—All Returns: Exemptions by Type, and Number of Exemptions, by Marital Status—Continued

	Exemptions for dependents—Continued													
		E	xemptions for paren	ts			Exemp	tions for other depe	ndents					
Mantel status	Numbered	No and a second	Adjusted	Total inc	ome tax	Number of	Number	Adjusted	Total income tax					
1	Number of returns Numb	Amount												
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)				
Number of returns Joint returns of husbands and	1,650,523	1,933,209	45,103,129	1,376,824	6,070,802	1,691,975	2,319,258	37,173,703	1,420,191	4,113,079				
wives Separate returns of husbands and wives	803,413	965,656	30,561,509	708,733	4.486,235	721,602	1,000,076	21,958,425	646,105	2,678,547				
Total	9,224	9,226	213,832	6,381	41,315	16,778	16,791	274,963	16,771	34,990				
Spouse filing	7,042	7,044	157,538	4,199	31,808	13,939	13,952	243,927	13,932	33,962				
Spouse not filing	*2,182	*2,182	*56,293	*2,182	*9,507	*2,839	*2,839	*31,036	*2,839	*1,028				
Returns of heads of households	687,581	762,322	11,916,529	523,489	1,259,737	720,412	977,104	11,232,215	563,585	971,787				
Returns of surviving spouses	*10	*10	*4,593	*10	*1,930	*2,183	*2,183	*54,073	*2,183	*5,986				
Returns of single persons	150,295	195,995	2,406,666	138,211	281,586	231,000	323,104	3,654,027	191,547	421,769				

					Number of e	xemptions other	then age or bl	indness:		, Number of exemptions other then age or blindness:										
		Tota	1		•	Dn	ө		Two											
Marital status	Number of	Adjusted	Total in	come tax	Number of	Adjusted	Total inc	ome tax	Number of	Adjusted	Total inc	come tax								
	returns	gross income less deficit	Number of returns	Amount	returns	gross income less deficit	Number of returns	Amount	returns	gross income less deficit	Number of returns	Amount								
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)								
Number of returns Joint returns of husbands and	101,660,287	2,305,951,483	82,846,420	325,710,254	42,634,028	542,503,629	33,013,214	72,764,828	25,568,790	701,885,228	21,529,494	110,023,970								
wives	47,809,791	1,591,133,968	42,290,417	235,342,613	_	-	-	-,	19,442,103	605,581,113	17,186,714	99,327,867								
Separate returns of husbands and wives																				
Total	895,789		728,445	2,329,385		7,051,634			200,747		163,758									
Spouse filing	842,193		687,461	2,212,284		7,051,634	442,110	1,403,247	167,402		137,339									
Spouse not filing	53,596	816,341	40,984	117,100	-	_	-		33,345	351,228	26,419	45,126								
Returns of heads of households	10,038,229	149,401,220	6,556,819	13,962,009	791,279	13,104,417	634,805	1,513,047	4,934,563	74,542,685	3,337,009	7,510,812								
Returns of surviving spouses	113,289	2,535,594	88,023	302,030	_	_	-		61,661	1,199,308	48,614	143,204								
Returns of single persons	42,803,189	550,172,349	33,182,716	73,774,218	41,302,375	522,347,577	31,936,299	69,848,534	929,716	17,548,015	793,399	2,502,150								

	1			1	Number of exem	options other than	age or blindes	s—Continued				
		The	00			For	ur			Five or	more	
Marital status	Number of	Adjusted	Total inc	ome tax		Adjusted	Total inc	ome tax		Adjusted	Totel in	come tax
	returns	gross income less deficit	Number of returns	Amount	Number of returns	gross income less deficit	Number of returns	Amount	Number of returns	gross income less deficit	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
Number of returns Joint returns of husbands and	13,075,928	380,698,739	10,889,098	52,595,846	12.272.333	414,978,811	10,670,143	56,345,620	8,109,208	265,885,077	6,744,471	33,979,990
wives Separate returns of husbands and wives.	9,925,124	333,199,666	8,878,599	47,953,139	11,042,546	397,127,878	9,890,171	54,867,039	7,400,018	255,225,312	6,334,933	33,194,569
Total Spouse filing	105,839 97,931	1,574,813 1,483,466	88,211 83,143	181,940 176,213	31,446 24,127	695,490 401,563	25,513 18,200	138,564 78,508	17,383 12,359	372,307 292,469	8,853 6,669	65,696 59,506
Spouse not filing Returns of heads of households	*7,908 2,591,688	37,499,947	1,567,246		*7,319 1,086,511	*293,927 14,981,017	*7,313 661,099	1,070,528	*5,024 634,188	*79,838 9,273,153	*2,184 356,660	*6,190 614,883
Returns of surviving spouses Returns of single persons	31,768 421,509		28,670 326,372	109,097 1,098,931	13,500 98,330	310,348 1,864,078	7,267 86,093	32,852 236,637	6,360 51,259	167,454 846,851	*3,472 40,553	*16,877 87,966

^{*}Estimate should be used with caution because of the small number of sample returns on which it is based †Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals NDTE. Detail may not add to total because of rounding.

Table 2.5—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of edjusted gross income	Number of	Adjusted gross income	Salaries a	and weges	Interest	received		in adjusted Income	Total net incom business	e less loss from ectivities1
Size of adjusted gross income	retums	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(6)	(9)	(10)
All returns, total	12,433,421	283,393,324	4,027,499	58,791,416	11,659,356	95,879,341	4,572,101	28,638,205	2,062,733	6,370,600
No adjusted gross income	113,036	- 3,572,960	17,121	268,453	87,431	643,216	27,523	174,243	81,790	-2,628,511
\$1 under \$1,000	97,587	48,837	*15,697	*11,724	74,161	60,001	*10,019	*13,485	39,306	- 70,207
\$1,000 under \$2,000	143,686	216,964	30,098	44,017	103,453	86,955	*15,742	*12,241	25,787	- 2,602
\$2,000 under \$3,000	232,900	584,987	73,903	120,689	197,316	390,953	25,133	43,589	42,687	- 27,725
\$3,000 under \$4,000	263,060	929,367	81,081	214,432	227,004	417,139	54,949	61,099	58,652	61,273
\$4,000 under \$5,000	507,690	2,293,504	136,469	451,731	444,744	1,091,417	91,035	73,929	70,484	10,826
\$5,000 under \$6,000	532,089	2,920,459	147,279	594,027	482,163	1,392,785	116,240	153,727	66,493	129
\$6,000 under \$7,000	568,657	3,677,985	157,186	692,301	510,051	1,738,370	120,797	152,706	67,492	8,883
\$7,000 under \$8,000	665,082	4,998,427	195,734	868,113	611,138	2,196,162	136,185	219,988	41,837	38,757
\$8,000 under \$9,000	732,865	6,225,997	188,832	1,023,359	689,567	2,895,807	152,041	166,032	72,716	101,373
\$9,000 under \$10,000	597,173	5,652,651	178,642	1,071,359	564,280	2,603,820	124,912	239,516	47,063	23,324
\$10,000 under \$11,000	588,905	6,179,114	150,022	846,059	553,336	2,753,447	174,129	387,605	43,669	89,465
\$11,000 under \$12,000	494,440	5,686,763	130,296	878,925	464,549	2,471,102	132,663	213,589	30,160	32,261
\$12,000 under \$13,000	405,371	5,055,284	124,226	857,149	383,997	2,120,922	144,262	351,732	56,830	97,856
\$13,000 under \$14,000	450,729	6,088,890	120,469	1,013,428	432,194	2,633,911	141,227	272,807	48,247	41,016
\$14,000 under \$15,000	384,431	5,563,125	136,867	1,296,065	353,902	1,917,332	116,770	330,071	36,573	-30,388
\$15,000 under \$16,000	450,135	6,987,253	158,034	1,559,723	421,745	2,676,804	144,823	573,496	56,826	73,342
\$16,000 under \$17,000	325,072	5,367,305	113,573	885,070	312,304	2,215,151	135,568	461,932	48,800	136,122
\$17,000 under \$18,000	339,075	5,953,814	103,409	1,106,036	324,880	2,369,015	131,529	432,424	47,100	19,914
\$18,000 under \$19,000	293,696	5,417,543	96,999	1,004,649	276,125	2,363,137	120,771	302,023	35,688	49,893
\$19,000 under \$20,000	300,111	5,861,615	91,523	952,520	297,418	2,501,091	131,533	532,412	34,283	151,614
\$20,000 under \$25,000	1,034,169	22,992,995	353,685	4,658,238	990,108	9,224,989	458,167	1,699,165	150,621	159,580
\$25,000 under \$30,000	562,355	15,453,951	222,997	3,964,149	534,396	4,969,879	272,703	1,218,369	98,233	34,285
\$30,000 under \$40,000	848,138	29,284,140	370,048	7,267,653	830,340	9,451,533	498,894	2,636,340	179,514	443,904
\$40,000 under \$50,000	513,170	22,894,082	211,024	5,219,595	508,357	7,317,619	330,868	2,100,721	144,757	366,691
\$50,000 under \$75,000	568,575	34,063,872	227,596	6,778,451	566,700	10,998,530	403,652	3,855,927	199,043	944,984
\$75,000 under \$100,000	184,429	15,747,853	74,921	2,990,555	182,675	4,813,068	152,273	2,366,284	84,129	842,334
\$100,000 under \$200,000	156,476	20,970,576	76,590	4,843,837	155,054	4,796,861	134,564	3,369,022	94,757	1,688,858
\$200,000 under \$500,000	58,958	17,331,276	30,758	3,569,826	58,651	3,516,579	52,816	2,665,684	40,165	1,077,031
\$500,000 under \$1,000,000	16,450	10,919,430	9,176	2,463,718	16,425	1,791,604	15,664	1,560,555	14,907	1,185,790
\$1,000,000 or more	4,911	11,598,222	3,244	1,275,565	4,892	1,460,142	4,649	1,997,494	4,124	1,450,531
Taxabla returns, total	10,078,604	273,479,787	3,311,138	55,944,052	9,626,965	89,538,622	4,147,385	27,737,583	1,541,577	8,801,574
No adjusted gross income	**612	** - 74,757	**286	**18,126	**610	**55.006	**559	**31,162	**612	- 222,426
\$1 under \$1,000	••	••			• •		**		••	**
\$1,000 under \$2,000	*46	*85	*46	*624	*46	*3,324	*46	*991	*46	* - 7,033
\$2,000 under \$3,000	*2,839	*7,560	*2,839	*6,970	*2,839	*849			—	
\$3,000 under \$4,000	*5,678	*22,178	—	—	*5,678	*14,059	*2,839	*2,200	—	
\$4,000 under \$5,000	133,620	632,518	*19,727	*77,665	127,942	384,417	25,412	23,401	*8,704	*7,190
\$5,000 under \$6,000	286,992	1,575,966	48,263	194,886	267,119	855,843	80,044	134,151	*17,287	*5,709
\$6,000 under \$7,000	339,049	2,193,259	73,977	359,415	320,514	1,272,535	83,175	104,555	16,741	-63,919
\$7,000 under \$8,000	428,782	3,234,833	101,420	499,647	391,872	1,564,257	109,934	173,264	*19,963	*13,984
\$8,000 under \$9,000	610,450	5,189,446	159,816	869,835	576,221	2,454,579	125,815	130,226	52,505	74,490
\$9,000 under \$10,000	532,747	5,047,236	154,971	925,704	501,355	2,328,856	111,209	219,572	33,083	10,162
\$10,000 under \$11,000	524,069	5,498,644	138,504	810,347	488,500	2,437,369	159,934	356,018	32,774	65,645
\$11,000 under \$12,000	457,105	5,258,144	119,726	811,524	430,053	2,329,120	125,793	206,772	24,076	44,760
\$12,000 under \$13,000	380,151	4,740,656	119,886	798,004	358,777	1,960,506	134,244	333,931	50,827	74,974
\$13,000 under \$14,000	426,969	5,768,263	110,904	956,299	409,935	2,452,945	129,870	252,996	38,682	41,377
\$14,000 under \$15,000	373,509	5,406,052	129,977	1,226,939	342,980	1,885,766	115,270	328,016	31,329	–24,165
\$15,000 under \$16,000	436,807	6,782,760	158,011	1,557,895	408,417	2,544,016	141,514	558,229	54,854	82,832
\$16,000 under \$17,000	315,981	5,218,109	113,551	883,739	303,213	2,125,567	129,868	439,848	45,387	138,139
\$17,000 under \$18,000	324,756	5,702,227	100,600	1,015,218	310,561	2,240,729	125,225	376,649	44,137	72,518
\$18,000 under \$19,000	288,015	5,312,615	96,997	1,004,450	270,444	2,300,769	117,930	280,158	35,685	50,814
\$19,000 under \$20,000	295,067	5,762,297	86,479	944,277	292,374	2,496,902	129,328	530,614	34,261	154,400
\$20,000 under \$25,000	1,017,542	22,624,023	353,530	4,655,392	975,664	9,056,726	447,098	1,627,133	149,274	175,549
\$25,000 under \$30,000	559,614	15,377,958	222,911	3,955,245	531,655	4,894,752	269,962	1,216,159	97,674	75,268
\$30,000 under \$40,000	837,722	28,915,972	365,640	7,258,188	819,924	9,309,525	490,120	2,559,720	173,464	431,344
\$40,000 under \$50,000	512,635	22,868,748	211,024	5,219,595	507,822	7,309,091	330,333	2,092,389	144,222	372,046
\$50,000 under \$75,000	567,686	34,007,293	227,419	6,760,941	565,811	10,968,369	402,763	3,834,515	198,780	977,442
\$75,000 under \$100,000	183,714	15,689,200	74,913	2,989,218	181,960	4,792,169	151,738	2,362,927	83,499	830,120
\$100,000 under \$200,000	156,220	20,937,201	76,581	4,840,941	154,798	4,762,324	134,309	3,357,951	94,587	1,710,809
\$200,000 under \$500,000	58,890	17,311,869	30,730	3,565,601	58,588	3,507,561	52,762	2,657,495	40,113	1,083,827
\$500,000 under \$1,000,000	16,435	10,908,674	9,170	2,463,174	16,410	1,787,670	15,650	1,556,749	14,895	1,184,334
\$1,000,000 or more	4,902	11,560,756	3,240	1,274,192	4,883	1,443,021	4,641	1,989,791	4,116	1,441,383
Nontaxable returns, total	2,354,817	9,913,537	716,361	2,847,365	2,032,391	6,340,719	424,716	900,622	521,156	- 2,430,974

Table 2.5—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

		assets net gain loss		erty other then let gein less loss		Pensions a	nd annuities		Rent net inco	ome less loss
Size of adjusted gross income	Morestone		Number of		To	otal	In adjusted	gross income	Mumbered	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	3,290,369	20,214,060	244,601	485,644	7,122,293	60,702,253	7,014,203	54,957,921	1,935,593	3,374,074
No adjusted gross income .	27,113	450,641	14,486	- 138,378	22,417	145,546	20,775	123,513	49,245	- 366,566
\$1 under \$1,000	*3,393	1,465	*2,839	- 16,696	27,604	60,672	*24,765	*24,055	17,751	*24,752
\$1,000 under \$2,000	*4,386	7,548	*46	'41	48,264	96,442	48.264	60,883	8,726	1,405
\$2,000 under \$3,000 \$3,000 under \$4,000	*21,926 33,289	12,664	1,501 6,236	*4,653 *=10,112	63,497 88,496	185,827 239,375	61,997 82,818	106,127 172,730	29,266 47,932	-8,133 -18,322
\$4,000 under \$5,000	65,910	49,877	*7,186	*5,340	202,171	533,938	196,638	505,552	50,233	48,226
\$5,000 under \$6,000	64,064	40,307	*2,840	*13,341	216,834	763,943	211,156	679,619	78,484	38,778
\$6,000 under \$7,000	63,784	24,275	*4,340	*11,374	284,355	1,115,041	281,516	1,012,995	58,341	3,237
\$7,000 under \$8,000 \$8,000 under \$9,000	100,421 95,632	96,862 77,443	*6,229 *7,777	*1,258 *1,688	383,547 424,765	1,631,829 1,960,020	375,817 421,926	1,481,779 1,875,065	64,496 89,733	36,378 98,859
\$9,000 under \$10,000	72,140	13,806	9,784	19,206	325,563	1,704,528	325,563	1,597,131	59,533	63,212
\$10,000 under \$11,000	109,310	103,739	*6,870	*13,672	348,512	2,034,102	347,011	1,859,787	57,510	101,861
\$11,000 under \$12,000	42,786	19,964	*22	•99	346,465	2,148,349	340,624	1,876,611	48,139	138,141
\$12,000 under \$13,000 \$13,000 under \$14,000	71,835 68,068	31,411 94,489	*4,340	*5,033	244,407 295,803	1,478,705 2,000,895	238,729 295,803	1,402,600 1,921,646	68,033 57,484	52,899 33,935
\$14,000 under \$15,000	79,884	121,540	*8,416	*7,651	235,966	1,947,691	233,127	1,803,198	61,369	24,719
\$15,000 under \$16,000	90,655	111,376	**2,207	•• - 281	289,875	2,137,308	281,358	1,867,440	50,114	48,550
\$16,000 under \$17,000	116,710	68,168			192,326	1,471,756	192,326	1,463,754	46,692	- 10,204
\$17,000 under \$18,000 . \$18,000 under \$19,000	92,920 104,714	130,352 156,956	6,231	*7,935	228,256 190,041	1,859,635 1,389,607	225,417 186,009	1,828,530 1,350,353	38,002 49,136	44,416 77,142
\$19,000 under \$20,000	89,432	88,691	2,182	• -6,727	180,736	1,563,248	173,865	1,474,320	36,476	125,316
\$20,000 under \$25,000	315,634	464,450	22.088	6,078	692,613	6,771,183	686,064	6,391,300	163.939	265,175
\$25,000 under \$30,000	221,478	383,460	*9,445	*57,543	383,528	4,182,719	372,528	3,960,587	101,735	343,778
\$30,000 under \$40,000	343,476	831,207	25,275	173,215	535,588	7,027,123	531,223	6,393,685	162,199	120,579
\$40,000 under \$50,000	267,813 371,388	815,817 2,375,571	21,237 34,560	33,919 98,041	322,034 341,855	5,086,672 6,093,805	319,225 337,382	4,697,256 5,366,599	112,046 157,802	376,182 498,602
\$75,000 under \$100,000	147,490	1,297,409	10,279	60,593	97,678	2.046.714	95,795	1,663,180	68.041	348.939
\$100,000 under \$200,000	129,875	2,761,524	10,980	50,078	77,900	1,789,077	76,197	1,309,458	57,644	565,403
\$200,000 under \$500,000	54,185	2,986,910	10,238	49,744	22,437	926,611	21,763	505,246	30,371	-211,361
\$500,000 under \$1,000,000 \$1,000,000 or more	15,931 4,727	2,031,213 4,576,456	5,712 1,255	11,252 36,083	7,159 1,601	161,764 148,125	7,003 1,519	104,360 78,562	12,580 2,541	407,620 100,557
Taxeble returna, total	2,964,962	19,594,365	196,183	599,987	6,107,674	56,249,772	6,024,346	51,248,639	1,559,749	3,600,737
No adjusted gross income	**585	102,132	201	-642	344	4,829	341	3,576	**166	**-10,774
\$1 under \$1,000		•••	_	_	_	_	_	_		
\$1,000 under \$2,000	*46	*5,289	*46	*41	_	-	_	_	*46	*-3,170
\$2,000 under \$3,000	-	_	_	_	+5 670	*5.010		*5.010	_	[-
\$3,000 under \$4,000 \$4,000 under \$5,000	5,539	- 4,672	•7	-46	*5,678 60,819	*5,919 164,707	*5,678 59,626	*5,919 154,617	•9,880	-7,279
\$5,000 under \$6,000	40,850	19,922	_	_	110,648	392,994	104,970	330,888	35,569	15,591
\$6,000 under \$7,000	27,897	14,253	*2,839	*4,409	154,845	489,154	154,845	486,554	34,913	-9,729
\$7,000 under \$8,000	70,739	31,497	*6,229	1,258	233,350	910,826	229,959	865,966	35,569	41,668
\$8,000 under \$9,000	77,154 54,657	67,084 15,747	*4,340 *4,892	* - 1,555 *3,014	348,898 287,389	1,584,714 1,440,510	346,059 287,389	1,520,479 1,426,201	64,837 45,587	68,813 93,775
\$10,000 under \$11,000	96,453	84,885	*6,870	13,672	309,389	1,711,928	309,389	1,653,416	45,440	67,327
\$11,000 under \$12,000	40,071	23,166	-		314,830	1,947,387	308,989	1,680,537	42,585	116,930
\$12,000 under \$13,000	71,835	31,411	*4,340	*5,033	231,551	1,373,171	225,873	1,307,448	61,510	87,630
\$13,000 under \$14,000 \$14,000 under \$15,000	62,390 78,384	93,723 111,280	*8,416	•7,651	291,462 229,383	1,984,673 1,900,474	291,462 226,544	1,905,433 1,755,982	56,290 54,786	30,529 45,419
\$15,000 updor \$16,000	90,633				279,857	2,071,065	271,340	1,801,197	49,644	45,333
\$16,000 under \$17,000	107,619	111,332 35,080	- 12,185	- 161	192,326	1,471,756	192,326	1,463,754	43,279	- 15,309
\$17,000 under \$18,000	84,433	112,933	••		221,952	1,848,452	219,113	1,817,347	35,163	32,322
\$18,000 under \$19,000 \$19,000 under \$20,000	104,713 87,227	156,951 95,175	*6,230 *2,182	7,941	184,360 175,714	1,369,630 1,458,645	180,328 168,843	1,332,195 1,381,014	46,295 36,454	73,157 125,616
\$20,000d \$25,000	313,296	462,477	20,896	17,136	690,276	6,730,680	683,727	6,350,797	159,418	243,293
\$25,000 under \$30,000	219,184	377,006	*9,359	*57,564	383,442	4,182,064	372,528	3,960,587	101,709	346,046
\$30,000 under \$40,000	342,128	826,458	23,635	164,919	530,735	6,956,787	526,370	6,323,349	160,852	131,081
\$40,000 under \$50,000	267,365	815,012	20,788	21,841	322,034	5,086,672	319,225	4,697,256	111,959	375,754
675 000 6400 000	370,500	2,369,165	34,382	98,029	341,640	6,092,034	337,167	5,364,828	157,044	493,447
\$75,000 under \$100,000 . \$100,000 under \$200,000	146,860 129,626	1,290,886 2,756,056	10,190 10,979	59,876 49,677	97,677 77 ,894	2,046,636 1,788,129	95,794 76,191	1,663,112 1,308,510	67,773 57,542	348,310 565,705
\$200,000 under \$500,000	54,137	2,984,219	10,220	49,503	22,425	926,125	21,752	504,827	30,332	- 208,752
	15,920	2,030,361	5,706	11,347	7,158	161,738	7,002	104,340	12,572	407,669
\$500,000 under \$1,000,000										
\$500,000 under \$1,000,000 \$1,000,000 or more Nontaxable returne, total	4,721 325,40 7	4,575,539 619,695	1,251 48,418	36,208 -114,343	1,598 1,014,619	148,072 4,452,480	1,516 989,857	78,510 3,709,283	2,535 375,844	100,337 - 226,663

Table 2.5—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

Size of edjusted gross income		· · · ·		T				
Size of edjusted gloss income					To	otal	In adjusted of	gross income
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	400,595	3,658,434	394,416	5,727,977	6,692,421	54,499,738	2,408,911	8,518,809
No adjusted gross income	6,417	44,010	3,022	12,661	51,252	380,574	••79	**383
\$1 under \$1,000	**4,341	**2,732	_	_	40,163	219,333	_	_
\$1,000 under \$2,000 \$2,000 under \$3,000	*4,339	19,621	*2,839	*264	62,159 95,574	454,298 660,712		
\$3,000 under \$4,000	*2,839	8,861	*8,517	*21,610	94,557	660,965	_	ł =
\$4,000 under \$5,000	*2,701	*108	*8,517	*31,666	208,120	1,308,965	*1,501	*3,691
\$5,000 under \$6,000	*5,841	*1,632	*2,839	*11,228	218,093 224,079	1,497,372	*1,501	*3,512
\$6,000 under \$7,000	*8,518 *11,803	*21,904 *19,898	*2,839 *8,517	*11,095 *33,509	292,814	1,556,523 2,189,817	_	_
\$8,000 under \$9,000	*12,901	*31,921	*6,305	* - 10,251	312,188	2,455,602	_	_
\$9,000 under \$10,000	°15,695	*32,516	_	_	248,279	1,978,169	_	_
\$10,000 under \$11,000	*5,678	*12,208	*5,678	*8,625 *23,408	272,644 240,728	2,111,880 1,865,417	*5,678	*16,182
\$12,000 under \$12,000	*8,517 *18,227	*24,645 *81,673	*8,517 *12,857	*40.814	208,117	1,697,010	_	_
\$13,000 under \$14,000	*5,679	*5,281	*5,678	*45,461	197,425	1,451,164	_	_
\$14,000 under \$15,000	*17,239	*89,432	*9,361	*8,478	176,158	1,596,889	_	-
\$15,000 under \$16,000	12,709	*24,732	*14,195	*40,007	198,236	1,757,669	_	_
\$17,000 under \$17,000	*8,517 *4,341	*27,237 *5,523	*7,179 *2,840	*14,100 *26,811	164,697 160,767	1,320,048 1,433,108	4.340	*5,948
\$18,000 under \$19,000	*14,196	*9,426	5,678	*77,343	156,357	1,339,170	_	-
\$19,000 under \$20,000	*9,959	*6,299	° 8,517	*21,241	147,288	1,142,166	*8,704	*3,436
\$20,000 under \$25,000	42,053	86,600	20,838	151,253	536,513	4,466,352	114,212	84,942
\$25,000 under \$30,000	22,142 33,626	55,454 87,046	30,651 49,279	198,349 380,474	393,811 704,334	3,132,668 5,602,469	281,686 703,142	464,160 1,902,018
\$40,000 under \$50,000	30,475	189,954	31,658	218,783	453,171	3,750,497	453,171	1,799,363
\$50,000 under \$75,000	34,368	297,875	58,496	588,663	497,500	4,696,855	497,500	2,347,666
\$75,000 under \$100,000	18,762	216,591	22,208	360,362	155,955	1,621,498	155,955	810,739
\$100,000 under \$200,000	14,659	314,620	27,930	516,153	127,856	1,471,387 562,886	127,856	736,014
\$200,000 under \$500,000	13,002 9,984	424,714 1,326,317	17,473 10,498	2,294,868 244,632	44,245 5,860	73,747	44,245 5,860	281,598 36,903
\$1,000,000 or more	1,067	228,845	1,490	356,370	3,481	44,526	3,481	22,254
Taxable returns, total	353,096	3,526,370	344,333	5,510,450	5,698,248	47,083,698	2,393,845	8,479,796
No adjusted gross income	**65	**1,787	251	12,544	••407	**3,208	**14	••57
\$1 under \$1,000	_	_	_		_	-	_	-
\$1,000 under \$2,000	••	••	_	_		••	••	
\$2,000 under \$3,000	_	_	_		*2,839	*18,686	_	_
\$4,000 under \$5,000	•7	•9	_	_	56,642	366,500	*1,501	*3,691
\$5,000 under \$6,000	*2,839	1,278	_	_	110,649	677,442	*1,501	*3,512
\$6,000 under \$7,000	*2,839	*17,820	*2,839	11,095	144,171	906,146	_	_
\$7,000 under \$8,000	*5,678 *12,856	*5,939 *25,500	*5,678 *5,678	*12,696 *12,446	186,749 270,213	1,259,398 2,085.457	_	_
\$9,000 under \$10,000	*12,856	*31,809	-	-	220,983	1,733,124	_	_
\$10,000 under \$11,000	*5,678	*12,208	·2,839	1,965	236,912	1,776,965	*5,678	*16,182
\$11,000 under \$12,000	*5,678	*23,796	*8,517	*23,408	225,319	1,764,461	_	_
\$12,000 under \$13,000	*18,227 *5,679	*81,673 *5,281	*10,018 *2,839	*31,970 *14,575	191,576 183,375	1,548,616 1,364,374	=	_
\$14,000 under \$15,000	*13,495	*69,397	*7,861	1,993	165,236	1,504,487	_	_
\$15,000 under \$16,000	*12,261	*24,625	*14,195	*40,007	193,448	1,737,842	_	_
\$16,000 under \$17,000	*8,517	*27,237	*7,179	*14,100	161,858	1,305,604		
\$17,000 under \$18,000	*4,341 *14,195	*5,523 *9,428	*2,840 *5,678	*26,811 *77,343	152,126 153,518	1,366,984 1,326,451	*4,340	*5,948
\$19,000 under \$20,000	*9,959	*6,299	*8,517	*21,241	144,449	1,103,874	*8,704	*3,436
\$20,000 under \$25,000	40,860	44,894	*16,473	*109,655	522,223	4,361,758	109,846	83,296
\$25,000 under \$30,000	22,033	55,075	28,466	177,235	391,156	3,113,345	279,054	458,557
\$30,000 under \$40,000	33,626 29,940	87,046 185,401	44,913 31,657	344,219 218,778	698,620 452,636	5,566,269 3,745,256	697,428 452,636	1,884,867 1,796,801
\$50,000 under \$75,000	34,198	295,867	58,404	588,368	496,613	4,687,665	496,613	2,343,071
\$75,000 under \$100,000	18,587	216,113	22,121	358,333	155,240	1,609,419	155,240	804,699
\$100,000 under \$200,000	14,654	314,615	27,929	516,155	127,758	1,469,734	127,758	735,187
\$200,000 under \$500,000	12,984	422,714	17,456	2,294,516	44,203	562,459	44,203	281,385 36,862
\$500,000 under \$1,000,000	9,979 1,065	1,326,184 228,850	10,496 1,489	244,627 356,370	5,851 3,478	73,666 44,506	5,851 3,478	22,244

Table 2.5—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

	Total statutor	y adjustments	Exem	ptions		zero bracket int only		Returns with iter	nized deductions	
Size of adjusted gross income	Number of		Total number	Number of	Number of	Zero bracket	Numberel	Total damined	Zero brac	ket amount
	returns	Amount	ot exemptions	exemptions for age 65 or over	returns	amount	Number of returns	Total itemized deductions	Number of returns	Amount
,	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
All returns, total	1,769,737	4,628,557	36,991,713	16,748,810	7,421,184	20,716,417	4,474,415	47,345,994	4,384,338	13,196,025
No adjusted gross income .	4,006	15,651	375,404	151,911	_	_	_	_	_	_
\$1 under \$1,000	1,502	*2,402	272,491	121,730	•2,839	*6,785	••		••	
\$1,000 under \$2,000	10,018	11,390	379,377	176,000			**1,549	**11,435	1,549	**5,483
\$2,000 under \$3,000 \$3,000 under \$4,000	*12,071 *15,857	*14,130 *23,495	625,001 688,446	290,689 328,483	125,793 177,603	52,923 225,901	*5,533 24,535	*23,595 167,311	*2,694 *17,196	*3,912
\$4,000 under \$5,000	*13,182	15,538	1,272,440	605,996	435,978	823,378	46,307	367,443	32,736	*30,374 52,154
\$5,000 under \$6,000	30,091	46,347	1.352.666	623,192	463,000	991,316	69,089	362,167	52,055	97.054
\$6,000 under \$7,000	28,384	39,971	1,495,972	692,253	488,449	1,186,035	80,208	390,437	71,691	146,450
\$7,000 under \$8,000 \$8,000 under \$9,000	40,681	43,447	1,851,970	847,771	566,050	1,580,480	99,032	973,335	85,493	196,544
\$9,000 under \$10,000	39,145 47,089	68,438 45,912	2,113,967 1,702,857	977,458 784,575	596,226 476,744	1,773,194 1,403,512	136,639 120,429	714,073 768,977	133,778 114,896	337,501 309,882
\$10,000 under \$11,000	43,089	55,423	1,661,863	772,131	433,991	1,265,709	154,914	1,131,371	149,236	412,232
\$11,000 under \$12,000	40,071	52,084	1,504,711	678,205	351,573	1,049,820	142,867	987,276	140,028	413,415
\$12,000 under \$13,000	42,762	75,459	1,202,158	555,063	265,569	792,720	139,802	863,524	136,963	394,707
\$13,000 under \$14,000 \$14,000 under \$15,000	48,154 41,967	71,747 67,171	1,277,474 1,170,318	586,711 533,698	324,477 249,066	951,091 759,491	126,252 135,365	789,998 850,669	126,252 134,171	366,984 393,174
\$15,000 under \$16,000	36,362	55,755	1.408.405	641,392	301,903	946.429	148,232	949,253	145,393	443,617
\$16,000 under \$17,000	39,079	42,937	1,036,082	464,518	205,296	663,659	119,776	810,590	119,776	366,375
\$17,000 under \$18,000	52,084	101,694	1,039,905	463,518	225,127	695,854	113,948	779,260	113,948	346,131
\$18,000 under \$19,000	37,945 36,522	57,666 64,558	926,614 892,944	418,042 399,129	191,816 169,190	605,218 518,953	101,880 130,921	702,278 932,660	101,254 130,921	311,347 393,683
\$20,000 under \$25,000	210.674	421,145	3.358,138	1,485,909	584.690	1,904,546	449,479	3.091,427	447,296	1,397,908
\$25,000 under \$30,000	140,148	341,907	1,760,276	791,487	248,478	788,258	313,877	2,462,203	313,877	972,947
\$30,000 under \$40,000	257,457	612,022	2,646,972	1,162,824	297,259	940,506	550,879	4,400,924	550,878	1,710,437
\$40,000 under \$50,000	162,235 180,271	484,768 664,324	1,681,156 1,879,766	734,942 828,450	122,803 97,070	405,224 318,267	390,367 471,505	3,272,098 5,343,202	389,832 471,497	1,261,898 1,526,701
\$75,000 under \$100,000	60,865	279,121	616,112	277,323	12,833	43,268	171,596	2,889,848	171,593	554,013
\$100,000 under \$200,000	65,777	352,452	537,671	241,522	6,084	19,711	150,392	3,998,984	150,301	496,600
\$200,000 under \$500,000	18,595	150,025	191,025	86,167	1,128	3,714	57,830	3,883,970	57,825	182,716
\$500,000 under \$1,000,000 \$1,000,000 or more	11,744 1,910	312,758 38,818	52,695 16,837	20,402 7,319	129 20	391 64	16,321 4,891	2,875,851 2,551,834	16,318 4,891	55,765 16,019
Taxable returns, total	1,614,432	4,379,466	29,897,118	13,519,092	6,149,477	18,218,256	3,924,485	40,669,183	3,920,805	12,164,912
No adjusted gross income	**206	**1,752	**1,697	**686	_	_	_	_	_	_
\$1 under \$1,000	••			•••	-	-	••	••	••	
\$1,000 under \$2,000 \$2,000 under \$3,000	*2,839	·258	183 8,517	91 2,839	_	-	**48	**1,319	**48	**170
\$3,000 under \$4,000	2,009		11,356	5,678	*5,678	*10,226	_	_	_	
\$4,000 under \$5,000	1,501	*3,002	269,640	134,820	132,420	311,045	•7	*2,100	*7	*25
\$5,000 under \$6,000	*7,179	*989	591,570	289,831	268,457	632,853	18,535	*64,142	*18,535	*38,073
\$6,000 under \$7,000	*9,524 *17,197	*19,970 *18,298	715,169 1,000,946	341,888 454,333	304,981 389,036	737,502 1,046,504	34,068 39,746	125,197 144,042	31,229 39,746	72,877 96,498
\$8,000 under \$9,000	34,804	60,892	1,685,018	784,853	533,450	1,574,050	77,000	290,484	76,978	201,994
\$9,000 under \$10,000	39,910	39,073	1,494,012	691,044	454,266	1,327,205	78,481	338,550	78,481	230,355
\$10,000 under \$11,000	37,249	51,500	1,445,266	673,850	419,634	1,217,548	104,435	468,278	104,435	292,830
\$11,000 under \$12,000	40,071 38,422	52,084 56,557	1,388,123 1,125,654	624,931 518,981	348,182 264,069	1,037,816 787,410	108,923 116,082	543,890 582,625	108,923 116,082	335,582 346,987
\$13,000 under \$14,000	41,429	54,231	1,215,163	557,726	316,414	922,548	110,555	561,293	110,555	334,704
\$14,000 under \$15,000	37,916	63,378	1,137,840	520,225	249,066	759,491	124,443	662,501	124,442	375,843
\$15,000 under \$16,000 \$16,000 under \$17,000	35,892	49,367	1,366,919	623,723	301,903	946,429	134,904	746,778	134,904	416,110
\$16,000 under \$17,000	39,057 49,275	42,887 88,514	1,011,096 997,788	452,036 445,734	205,296 225,127	663,659 695,854	110,685 99,629	658,740 517,485	110,685 99,629	340,722 313,67 4
\$18,000 under \$19,000	37,944	57,663	915,248	412,360	191,816	605,218	96,199	568,869	95,573	297,766
\$19,000 under \$20,000	36,522	64,558	874,973	391,246	169,190	518,953	125,877	812,743	125,877	375,827
\$20,000 under \$25,000 \$25,000 under \$30,000	209,328 140,125	420,703 341,608	3,307,063 1,754,573	1,463,723 788,660	584,690 248,478	1,904,546 788,258	432,852 311,136	2,764,785 2,233,023	432,852 311,136	1,359,869 966,268
\$30,000 under \$40,000	256,856	610,550	2,613,451	1,148,155	248,478	788,258 940,506	540,463	4,088,232	540,463	1,681,971
\$40,000 under \$50,000	162,234	484,756	1,679,016	733,872	122,803	405,224	389,832	3,243,287	389,745	1,261,590
\$50,000 under \$75,000	180,180	664,151	1,876,508	826,888	97,070	318,267	470,616	5,228,535	470,609	1,523,655
\$75,000 under \$100,000	60,778 65,770	279,082 352,407	613,265 536,809	275,986 241,172	12,833 6,084	43,268 19,711	170,881 150,136	2,826,182 3,957,629	170,878 150.045	551,593 495,694
\$200,000 under \$200,000	18,574	149,790	190,798	241,172 86,071	1,126	3,709	57,764	3,957,629	150,045 57,763	182,528
\$500,000 under \$1,000,000	11,741	312,631	52,651	20,384	129	391	16,306	2,860,293	16,303	55,720
\$1,000,000 or more	1,909	38,815	16,806	7,306	20	64	4,882	2,522,464	4,882	15,989
Nontaxable returns, total	155,305	249,091	7,094,595	3,229,718	1,271,707	2,498,161	549,930	6,676,812	463,533	1,031,113

Table 2.5—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

		ith itemized —Continued	Taxable	income	Income tax I	before credits		Tax	credits	
Siza of adjusted gross income	Excess itemiz	ed deductions	Number of	Amount	Number of	Amount	To	tal		the elderly sabled
	Number of returns	Amount	returns	7.0.00.11	returns	70.102.11	Number of returns	Amount	Number of returns	Amount
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	4,473,789	33,546,150	11,650,583	216,721,268	10,348,429	46,618,761	2,008,122	705,111	383,377	78,018
No adjusted gross income	_	l –	_	_	**96	**501	**96	**106	39	25
\$1 under \$1,000			_	_	_	_	_		i –	_
\$1,000 under \$2,000	1,549	**5,952					••	•••	<u>-</u>	-
\$2,000 under \$3,000	*5,533 24,535	*7,106 100,047	126,986 186,120	53,247 232,082	*2,839 *5,678	*1,022 *1,422		i =	_	_
\$4,000 under \$5,000		235,259	451,673	876,452	169,181	10,723	42,439	2,684	28,390	974
\$5,000 under \$6,000	69,089	183,078	509,377	1,355,492	331,079	59,804	60,335	4,298	40,298	3,055
\$6,000 under \$7,000	80,208	173,558	554,461	1,921,469	371,382	69,440	72,636	9,622	52,206	7,460
\$7,000 under \$8,000	99,032	707,626	640,187	2,742,291 3,675,199	457,497	120,342	79,029	11,474	41,408	8,335
\$8,000 under \$9,000	136,639 120,429	326,964 404,157	724,279 580,284	3,675,199	664,690 555,225	196,331 226,436	119,721 88,263	16,968 15,117	56,783 35,569	12,262 10,910
\$10,000 under \$11,000	154,914	684,459	560,515	3,886,598	539,927	286,515	98,174	12,496	29,891	6,396
\$11,000 under \$12,000	142.867	548,023	480,223	3,633,671	466,028	278,788	71,543	8,680	*17,034	*3,324
\$12,000 under \$13,000	139,802	444,089	399,693	3,346,279	384,490	280,207	28,714	6,446	10,018	*3,675
\$13,000 under \$14,000	126,252 135,365	416,050 439,423	445,047 378,893	4,317,264 3,894,499	435,029 373,504	409,277 369,231	80,947 47,725	13,958 9,832	*21,065 *11,356	*6,463 *4,474
\$15,000 under \$16,000	148,232	496,012	443,986	4,993,860	438,308	482,770	57,390	5,882	*7,179	*966
\$16,000 under \$17,000	119,776	444,215	319,372	3,828,088	319.372	380,394	56,109	10,216	12,200	*5.074
\$17,000 under \$18,000	113,948	424,869	333,395	4,432,030	327,563	474,877	31,983	2,168	*5,022	*383
\$18,000 under \$19,000	101,880	388,715	287,389	4,055,202	287,389	448,260	33,871	4,934	1,192	*584
\$19,000 under \$20,000	130,921	538,977	297,250	4,422,143	297,250	518,148	34,778	9,896	*7,179	1,967
\$20,000 under \$25,000 \$25,000 under \$30,000	449,479 313,877	1,682,761 1,489,256	1,027,463 559,517	17,712,584 12,241,159	1,020,914 559,517	2,176,523 1,764,586	172,265 101,991	35,492 13,701	*6,548	*1,692
\$30,000 under \$40,000	550,879	2,687,101	845,746	23,832,122	843,562	4,038,958	197,343	58,356	_	_
\$40,000 under \$50,000	390 367	2,007,878	512,144	19,136,282	511,973	3,721,424	145,534	41,980	_	-
\$50,000 under \$75,000	470,879	3,816,262	567,126	28.338.541	566,994	6,771,153	180,610	63,801	_	-
\$75,000 under \$100,000	171,596	2,335,327	183,964	12,781,956	183,568	3,658,941	68,381	15,123	-	-
\$100,000 under \$200,000 \$200,000 under \$500,000	150,392 57,830	3,501,879 3,701,216	155,483 58,744	16,950,570 13,453,282	155,392 58,713	5,881,228 5,789,132	80,518 39,502	77,663 72,023	_	_
\$500,000 under \$1,000,000	16,321	2,820,076	16,391	8,054,637	16,394	3,740,542	14,110	69,250	=	_
\$1,000,000 or more	4,891	2,535,813	4,875	9,064,099	4,875	4,461,786	4,115	112,948	-	_
Taxable returns, total	3,923,859	28,483,685	10,067,987	213,021,150	10,074,139	46,543,316	1,733,832	629,665	224,608	50,225
No adjusted gross income		_	_	-	••		••	••	39	25
\$1 under \$1,000	• •	••	_	_	-	- :	-:	-	-	_
\$1,000 under \$2,000	**48	**1,149	_	_		::	_	_	_	_
\$3,000 under \$4,000	_	_	*5,678	*10.226			_	_		_
\$4,000 under \$5,000	•7	*2,075	132,420	342,896	**142,224	**12,592	**6,965	**1,715	_	_
\$5,000 under \$6,000	*18.535	*19,843	286,992	918,929	286,992	56,189	*16,248	*683	*9,069	*440
\$6,000 under \$7,000 \$7,000 under \$8,000	34,068	42,270	336,210	1,368,103	339,049	64,308	40,303	4,490	*22,712	*2,808
\$8,000 under \$9,000	39,746 77,000	47,545 88,412	428,782 610,428	2,087,787 3,267,479	428,782 610,428	114,468 185,214	50,314 65,459	5,600 5,851	*21,373 28,390	*4,206 3,694
\$9,000 under \$10,000	78,481	108,195	532,747	3,319,816	532,747	221,236	65,785	9,917	27,052	8,301
\$10,000 under \$11,000	104,435	175,448	524,069	3,740,018	524,069	282,617	82,316	8,598	*25,551	*5,008
\$11,000 under \$12,000	108,923	208,307	457,105	3,551,947	457,105	276,203	62,620	6,095	14,195	*2,354
\$12,000 under \$13,000	116,082 110,555	235,638 226,589	380,151 426,966	3,286,572 4,221,656	380,151 426,966	278,682 403,396	24,375 72,884	4,920 8,077	*7,179 *19,873	*2,960 *5,644
\$14,000 under \$15,000	124,443	286,654	373,503	3,889,263	373,504	369,231	47,725	9,832	11,356	*4,474
\$15,000 under \$16,000	134,904	330,668	436,807	4,971,597	436,807	482,418	55,889	5,529	*5,678	*613
\$16,000 under \$17,000	110,685	318,018	315,981	3,805,677	315,981	379,214	52,718	9,035	12,200	*5,074
\$17,000 under \$18,000	99,629 96,199	203,811 268,887	324,754 287,389	4,415,382 4,055,202	324,754 287,389	474,765 448,260	29,174 33,871	2,057 4,934	*5,022 *1,192	*383
\$19,000 under \$20,000	125,877	436,915	295,067	4,055,202	295,067	515,024	32,595	6,772	*7,179	*584 *1,967
\$20,000 under \$25,000	432,852	1,404,916	1,017,539	17,651,682	1,017,539	2,171,675	168,890	30,645	*6,548	*1,692
\$25,000 under \$30,000	311,136	1,266,755	559,517	12,241,159	559,517	1,764,586	101,991	13,701	_	
\$30,000 under \$40,000	540,463	2,406,261	837,672	23,720,455	837,671	4,025,346	191,452	44,744	_	-
\$40,000 under \$50,000	389,832 469,990	1,980,960 3,704,644	512,144 567,080	19,136,282 28,338,237	511,973 566,948	3,721,424 6,771,137	145,534 180,564	41,980 63,785	_	_
\$75,000 under \$100,000	170,881	2,274,081	183,517	12,780,175	183,120	3.658.898	67,933	15,079	_	
\$100,000 under \$200,000	150,136	3,461,430	155,480	16,950,539	155,389	5,881,225	80,515	77,660	_	_
\$200,000 under \$500,000	57,764	3,673,175	58,728	13,451,355	58,702	5,788,311	39,491	71,202	_	_
\$500,000 under \$1,000,000 \$1,000,000 or more	16,306	2,804,563	16,390	8,054,631	16,393	3,740,542	14,109	69,249	-	-
Nontaxable returns, total	4,882	2,506,475	4,871	9.053,118	4,872	4,456,354	4,112	107,515	450 700	-
NODIAKADIE FETUROS, TOTAL	549,930	5,062,466	1,582,596	3,700,118	274,290	75,445	274,290	75,445	158,769	27,793

Table 2.5—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

	Tax credits-	-Continued	Income tax	after credits	Alternative	minimum tax	Total inc	come tax	Total tax	k liability
Size of adjusted gross income	Earned income offset income to	credit used to ax before credits	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	Number of returns	Amount	retums		returns		retums		retums	, in our
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Alf returns, total	42,911	3,937	10,067,490	45,913,650	91,943	750,879	10,078,604	46,664,555	10,310,372	47,907,647
No adjusted gross income	_	_	*91	*395	**523	**14,037	**612	**14,445	5,480	31,167
\$1 under \$1,000] -	_	_	-	**	** 055	***	**	*12,788	*1,740
\$1,000 under \$2,000 \$2,000 under \$3,000	_	_	*2,839	*1,022	*46 —	*1,055 —	*46 *2,839	*1,055 *1,022	18,444 23,379	4,288 9,751
\$3,000 under \$4,000	i –	_	*5,678	1,422		_	5,678	*1,422	37,969	13,450
\$4,000 under \$5,000	_	_	133,613	8,039	•7	*111	133,620	8,149	180,598	20,577
\$5,000 under \$6,000 \$6,000 under \$7,000	*4,340 *2,839	*461 *480	286,992 339,049	55,506 59,818	_	_	286,992 339,049	55,506 59,818	308,002 360,839	66,762 71,886
\$7,000 under \$8,000	*5,678	*1,136	428,782	108,868	_	_	428,782	108,868	442,778	121,251
\$8,000 under \$9,000	15,678	*82	610,428	179,363	*22	*170	610,450	179,533	622,247	200,645
\$9,000 under \$10,000	*7,342	*708	532,747	211,319	_	_	532,747	211,319	542,142	221,518
\$10,000 under \$11,000 \$11,000 under \$12,000	17,034	*1,070	524,069 457,105	274,019 270,108	_	_	524,069 457,105	274,019 270,108	528,571 457,105	294,207 278,942
\$12,000 under \$13,000	_	_	380,151	273,761	_	_	380,151	273,761	383,153	286,561
\$13,000 under \$14,000 \$14,000 under \$15,000	_	_	426,965 370,953	395,319 359,399	*4 **2,558	*139 **5,151	426,969	395,458	429,808	408,806
\$15,000 under \$15,000 \$15,000 under \$16,000	_	_	436,807	476,889	2,300	5,151	373,509 436,807	364,450 476,889	376,202 438,330	377,116 495,958
\$16,000 under \$17,000	_	_	315,981	370,179	_	_	315,981	370,179	315,981	386,448
\$17,000 under \$18,000	_	_	324,754	472,709	***	1000	324,756	472,807	325,536	485,863
\$18,000 under \$19,000 \$19,000 under \$20,000	_	_	287,389 295,067	443,326 508,252	*626 *2,183	*828 *5,329	288,015 295,067	444,154 513,580	288,016 295,067	459,436 537,014
\$20,000 under \$25,000	_		1,017,213	2,141,031	*2,511	*3,482	1,017,542	2,144,513	1,017,543	2,217,177
\$25,000 under \$30,000	_	_	559,516	1,750,885	*2,281	1,287	559,614	1,752,171	559,700	1,788,063
\$30,000 under \$40,000 \$40,000 under \$50,000	_	_	836,592	3,980,602	5,650	17,713	837,722	3,998,315	839,516	4,095,148
\$50,000 under \$75,000	_	_	511,261 565,760	3,679,444 6,707,352	10,591 29,430	31,413 87,441	512,635 567,686	3,710,857 6,794,794	512,635 567,903	3,803,511 6,957,159
\$75,000 under \$100,000	_	_	183,103	3,643,819	11,960	77,798	183,714	3,721,617	184,163	3,819,309
\$100,000 under \$200,000 .	_	_	154,733	5,803,565	14,416	158,604	156,220	5,962,170	156,224	6,098,277
\$200,000 under \$500,000 \$500,000 under \$1,000,000	_	_	58,596 16,387	5,717,109 3,671,292	6,615 1,418	124,472 74,023	58,890 16,435	5,841,593 3,745,315	58,911 16,437	5,905,084 3,817,568
\$1,000,000 or more	_	_	4,869	4,348,838	1,102	147,827	4,902	4,496,666	4,905	4,632,964
Taxable returns, total	25,714	2,059	10,067,490	45,913,650	91,943	750,879	10,078,604	46, 6 64,555	10,078,604	47,805,660
No adjusted gross income	_	_	*91	*395	**523	**14,037	**612	14,445	**612	**17,739
\$1 under \$1,000 . \$1,000 under \$2,000	_	-	_	_	*46	11.055	*46	** 055	*46	** **
\$2,000 under \$3,000 \$2,000 under \$3,000	_		2.839	*1,022		1,055	2.839	1,055 1,022	12.839	*1,185 *1,022
\$3,000 under \$4,000	_	_	*5,678	1,422	-	_	*5,678	1,422	5,678	1,465
\$4,000 under \$5,000	_	_	133,613	8,039	•7	*111	133,620	8,149	133,620	9,619
\$5,000 under \$6,000 \$6,000 under \$7,000	_	_	286,992 339,049	55,506 59,818		_	286,992 339,049	55,506 59,818	286,992 339,049	57,910 63,571
\$7,000 under \$8,000	*2,839	*468	428,782	108,868	_	_	428,782	108,868	428,782	113,799
\$8,000 under \$9,000 \$9,000 under \$10,000	*5,841	- *520	610,428	179,363	*22	*170	610,450	179,533	610,450	193,279
\$10,000 under \$11,000	17,034	1,070	532,747 524,069	211,319 274,019	_	_	532,747 524,069	211,319 274,019	532,747 524,069	220,327 289,853
\$11,000 under \$12,000	17,054	1,070	457,105	270,108	_	_	457,105	270,108	457,105	278,942
\$12,000 under \$13,000	-	_	380,151	273,761			380,151	273,761	380,151	283,645
\$13,000 under \$14,000 \$14,000 under \$15,000	_	_	426,965 370,953	395,319 359,399	*4	*139 **5,151	426,969 373,509	395,458 364,450	426,969 373,509	404,837 376,246
\$15,000 under \$16,000	_	_	436,807	476,889	_	_	436,807	476,889	436,807	495,804
\$16,000 under \$17,000	_	_	315,981	370,179		_	315,981	370,179	315,981	386,448
\$17,000 under \$18,000 \$18,000 under \$19,000	i =	_	324,754 287,389	472,709 443,326	*626	*828	324,756 288,015	472,807 444,154	324,756 288,015	485,073 459,436
\$19,000 under \$20,000	-	_	295,067	508,252	*2,183	*5,329	295,067	513,580	295,067	537,014
\$20,000 under \$25,000		_	1,017,213	2,141,031	*2,511	*3,482	1,017,542	2,144,513	1,017,542	2,217,176
\$25,000 under \$30,000 \$30,000 under \$40,000	-	_	559,516	1,750,885	*2,281	1,287	559,614	1,752,171	559,614	1,787,983
\$40,000 under \$40,000 \$40,000 under \$50,000	_		836,592 511,261	3,980,602 3,679,444	5,650 10,591	17,713 31,413	837,722 512,635	3,998,315 3,710,857	837,722 512,635	4,091,845 3,803,511
\$50,000 under \$75,000	-	_	565,760	6,707,352	29,430	87,441	567,686	6,794,794	567,686	6,956,938
\$75,000 under \$100,000	-	_	183,103	3,643,819	11,960	77,798	183,714	3,721,617	183,714	3,817,307
\$100,000 under \$200,000 \$200,000 under \$500,000 .	_	_	154,733 58,596	5,803,565 5,717,109	14,416 6,615	158,604 124,472	156,220 58,890	5,962,170 5,841,593	156,220 58,890	6,098,276 5,904,890
\$500,000 under \$1,000,000	-	_	16,387	3,671,292	1,418	74,023	16,435	3,745,315	16,435	3,817,558
\$1,000,000 or more			4,869	4,348,838	1,102	147,827	4,902	4,496,666	4,902	4,632,963
Nontaxable returns, total	17,197	*1,878							231,768	101,987

^{*}Estimate should be used with caution because of the small number of sample returns on which it is based
**Data combined to avoid disclosure of information for specific taxpayers
**Consists of business or profession, tarm, partnership, and Small Business Corporations net income less loss
NOTE. Detail may not add to total because of rounding

Table 2.6—Returns of Taxpayers Age 65 or Over: Selected Tax Items by Marital Status of Taxpayer

			Joint returns of hus	sbands and wives					
Meritel stetus of taxpeyer	All returns, total	Total	Both taxpayers ege 65 or over	Primery taxpayer ege 65 or over, secondary taxpayer under 65	Secondary taxpayer age 65 or over, primary taxpayer under 65	Separate returns of husbands and wives, total	Returns of heads of households, total	Returns of surviving spauses, total	Returns of single persons, total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	12,433,421	6,845,644	4,310,409	2,093,497	441,738	80,366	224,078	13,510	5,269,823
	283,393,324	188,668,297	115,763,105	62,091,205	10,813,987	1,871,774	3,778,010	154,035	88,921,207
Exemptions Number of exemptions	36,991,713	25,498,739	17,463,463	6,660,861	1,374,415	170,959	599,265	40,576	10,682,174
	38,447,389	26,503,130	18,151,119	6,922,679	1,429,331	177,453	622,496	41,858	11,102,453
Returns with zero bracket emount only Number of returns	7,421,184	3,769,969	2,444,181	1,093,559	232,229	35,269	131,539	*11,356	3,473,051
Number of returns	7,421,184	3,769,969	2,444,181	1,093,559	232,229	35,269	131,539	*11,356	3,473,051
	20,716,417	12,455,812	8,042,632	3,619,122	794,058	53,917	302,522	*39,292	7,864,875
With nonitemizers contribution deduction Number of returns Amount	4,897,419	2,570,945	1,685,966	728,314	156,665	*12,964	85,554	*8,517	2,219,439
	1,268,584	758,346	511,820	210,971	35,554	*3,660	13,595	*1,848	491,136
Returns with Itemized deductions Number of returns Total itemized deductions Zero bracket amount	4,474,415	2,725,386	1,634,642	901,213	189,531	37,239	81,889	*654	1,629,247
	47,345,994	30,146,216	17,165,165	11,353,783	1,627,268	421,725	615,013	*9,832	16,153,208
Number of returns Amount Excess itemized deductions Number of returns	4,384,338 13,196,025 4,473,789	2,678,722 9,263,704 2,725,386	1,602,603 5,534,092 1,634,642	889,428 3,088,988 901,213	186,691 640,625 189,531	37,239 65,911 36,613	76,210 181,583 81,889	*654 *2,315	1,591,513 3,682,511 1,629,247
Amount Tsxsble Incoms Number of returns Amount	33,546,150 11,650,583 216,721,268	20,502,246 6,413,821 144,972,332	11,380,961 4,018,358 88,036,374	8,164,949 1,976,636 48,384,696	956,336 418,827 8,551,262	355,855 69,645 1,399,912	419,779 207,663 2,787,399	*12,010 *110,784	12,260,754 4,947,444 67,450,841
Alternative minimum tex Number of returns Amount	91,943 750,879	60,657 565,376	38,332 329,003	21,201 225,750	*1,124 *10,624	†	*1,059 *9,958	†	30,028 168,193
Income tax efter credits Number of returns Amount	10,067,490	5,547,123	3,434,438	1,742,885	369,800	62,466	179,084	*9,17 1	4,269,646
	45,913,650	31,609,356	18,973,016	11,132,340	1,504,000	431,383	448,752	*16,367	13,407,792
Total income tax Number of returns	10,078,604	5,556,948	3,440,486	1,746,538	369,924	62,483	179,423	*9,171	4,270,579
	46,664,555	32,174,732	19,302,019	11,358,089	1,514,624	438,717	458,710	*16,386	13,576,010
Total tax liability Number of returns Amount	10,310,372	5,735,158	3,541,629	1,814,430	379,099	63,988	180 926	*9,171	4,321,129
	47,907,647	33,205,697	19,852,496	11,791,317	1,561,884	449,642	463,481	*16,391	13,772,436

^{*}Estimate should be used with caution because of the small number of sample returns on which it is based †Oata deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals NOTE: Detail may not add to total because of rounding.

Table 3.1—Returns With Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income,

(All figures are estimates based o					Inones to	before credits.			Ŧ		
Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income	Taxable income	Income subject	regular o	perore credits, omputation		nerated	Tax savings over	Income tax t	pefore credits
or augusted gross medine	Teturrs	gross income	Income	to tax	Number of returns	Amount	Number of returns	Amount	regular computation	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Returns with regular tax computation only											
Total	93 026,862	2,162,582 584	1,685,054 144	1,686,214,196	82,767 244	298,485,680	82,694,493	298,506,929	_	82.730.220	299.599,545
Under \$5,000	11,957,882	36.597.890	22,003,822	22,209,050	4,040,040	367,294	3,997,293	368,814	_	4,015,605	381,824
\$5,000 under \$10,000	16,134,042	121,207,910	85,824,676	85,945,539	14,153,537	5,662,507	14,132,152	5,667,945	_	14,144,061	5,713,171
\$10,000 under \$15,000	13,686,695	170,179,672	131,723,441	131,852,632	13,452,950	12,760.367	13,445,609	12,763,924	_	13,450,644	12,792,771
\$15,000 under \$20,000 \$20,000 under \$25,000	11,248,054	195,889,743	156,965 278	157,094,395	11,173,219	18,340,779		18,342,478	-	11,172,028	18,354,928
\$25,000 under \$30,000	6,607,527 7,055,185	192,533,950 193,304 746	155,267,789	155,376,687 155,174,486	8,586,330 7,045,584	20,282,202	8 586,330	20,285,268	_	8,586,777	20,337,991
\$30 000 under \$40,000	11,022,984	381,594,194	155,068 838 303,003 505	303,132,812	11,007,012	22,245,839 48,277,621	7,045 584	22,247,306 48,278,343		7,045,584	22,288,662 48,390,031
\$40,000 under \$50,000	6,273,316	278,774 323	218,646,347	218,723,546	6,270,739	39,685,117	6,270,653	39.686.715		6,270,653	39,742,666
\$50,000 under \$75,000	5,093,077	301,231,653	233,831,793	233,923,263	5,089,300	50,789,542	5,089,300	50,791,801	_	5,089,322	51,023,245
\$75,000 under \$100,000	1,041 423	88 477,116	67 329 167	67,353,267	1,040,794	17,964,673	1,040,794	17,964,592	_	1,040,794	18,088,273
\$100,000 under \$200,000	678,195	88,570,669	66,710,481	66,738,026	677,324	21,917,300	677,324	21,917,380	_	677,324	22,082,758
\$200,000 under \$500,000	178,630	52,788,375	40,157,270	40.166,494	178,564	16,885,629	178,564	16,885,578	_	178,564	17,022,537
\$500,000 under \$1,000,000	36,177	24,300,009	18,705,504	18,706,983	36 177	8,682,666	36,177	8,682,680	_	36,177	8,722,737
\$1,000,000 or more	15,675	37,132,334	29 816.234	29,817,018	15,674	14,624,144	15,674	14,624 105	_	15,674	14,657,951
Returns with income averaging tex computation only											
Total	3,239,973	167 465,924	135,686,690	128,621,787	3,239,973	34,358,468	3,239,973	31,971,918	2,386,550	3,239,973	32,140,377
Under \$5,000	-	_	-	_	_	_	_	_	_	_	_
\$5,000 under \$10,000	22,251	178,830	151,355	130,706	22,251	12,443	22,251	9,590	2,853	22,251	9,590
\$10,000 under \$15,000	135,069	1,760,567	1,461,793	1,322,066	135,069	155,753	135,069	134,362	21,392	135,069	134,362
\$15,000 under \$20,000	288,512	5,061,588	4,206,106	3,802,672	288,512	501,987	288,512	431,886	70,100	288,512	432,511
\$20,000 under \$25,000 \$35,000 under \$30,000	348,477	7,881,103	6,449 929	5,976,989	348,477	865,814	348,477	772,859	92,956	348,477	772,972
\$25,000 under \$30,000 \$30,000 under \$40,000	390,107 601,996	10,758,109 20,975,804	9,008,239 17,088,210	8,398,798 16,169,124	390,107 601,996	1,391,089 2,827,961	390,107 601,996	1,247,542 2,593,195	143,547 234,766	390,107 601,996	1,247,542 2,593,821
\$40,000 under \$50,000	419,345	18,742,002	14,999,750	14,228,131	419,345	2,814,223	419,345	2,581,846	232,378	419,345	2,585,613
\$50,000 under \$75,000	523,490	31,733,782	25,635,280	24,395,770	523,490	5,902.202	523,490	5,451,411	450,791	523,490	5,496,628
\$75,000 under \$100,000	219,576	18,736,115	14,963,920	14,182,883	219,576	4 168,476	219,576	3,840,914	327,562	219,576	3,852,576
\$100,000 under \$200,000	226.636	30,016,734	24,124,384	23,060,431	226,636	8,130,228	226,636	7,640,307	489,921	226,636	7,712,114
\$200,000 under \$500,000	58,288	15,858,207	12,762,619	12,246,488	58,288	5,286,415	58,288	5,029,834	256,581	58,288	5,061,986
\$500,000 under \$1,000,000	4,730	3,104,039	2,564,091	2,471,677	4,730	1,194 182	4,730	1,147,971	46,210	4,730	1,149,829
\$1,000,000 or more	1,496	2.659,044	2,271,013	2,236,051	1,496	1,107,694	1,496	1,090,202	17,492	1,496	1,090,834
	Tota	l credits	Income tax	after credits	Alternative	minimum tax		Ţ	otal income ta	x	
Type of tax computation by size									As a pe	ercent of	Average
of edjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	income subject to tax	Adjusted gross income	income tax (dollars)
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Returna with regular tax computation only											
Total	19,749,443	8,859,443	79,595,212	290,740,102	258,026	2,127,075	79,637,051	292,867,522	20 4	13.5	3,148
Under \$5,000	235,927	13,289	3,831,340	368,535	*170	*3,453	3,831,425	371,988	9.8	10	31
\$5,000 under \$10,000	3,297,521	650,006	12,002,215	5.063,165	*1.596	15.174	12,003,808	5,078,339	109	42	315
	2,574,685	747,326	13,027,324	12,045,445	*3,265	*7,168	13,029,962	12,052,613	127	71	881
\$10,000 under \$15,000				17,648,853	6,826	12,760	11,038,360	17,661,614	14 1	90	1,570
\$10,000 under \$15,000 \$15,000 under \$20,000	1,974,704	706,075	11,036,435	17,040,003							
\$15,000 under \$20,000 \$20,000 under \$25,000		706,075 686,155	11,036,435 8,486,712	19,651,836	12,102	21,038	8,487,591	19,672,874	15 2	102	2,286
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000	1,974,704 1,853,296 1,725,518	686,155 603,302	8,486,712 6,998,392	19,651,836 21,685,360	12,102 8,611	24,969	8,487,591 6,999,698	21,710,329	163	11.2	3,077
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000	1,974,704 1,853,296 1,725,518 3,079,506	686,155 603,302 1,172,582	8,486,712 6,998,392 10,950,197	19,651,836 21,685,360 47,217,449	12,102 8,611 25,830	24,969 81,412	8,487,591 6,999,698 10,955,112	21,710,329 47,298,862	16 3 17 7	11.2 12.4	3,077 4,291
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	1,974,704 1,853,296 1,725,518 3,079,506 2,039,363	686,155 603,302 1,172,582 859,311	8,486,712 6,998,392 10,950,197 6,247,249	19,651,836 21,685,360 47,217,449 38,883,354	12,102 8,611 25,830 28,457	24,969 81,412 97,468	8,487,591 6,999,698 10,955,112 6,258,279	21,710,329 47,298,862 38,980,822	16 3 17 7 19 7	11.2 12.4 14.0	3,077 4,291 6,214
\$15,000 under \$20,000 \$20,000 under \$25,000 \$30,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000	1,974,704 1,853,296 1,725,518 3,079,506 2,039,363 1,918,459	686,155 603,302 1,172,582 859,311 1,009,829	8,486,712 6,998,392 10,950,197 6,247,249 5,077,600	19,651,836 21,685,360 47,217,449 38,883,354 50,013,417	12,102 8,611 25,830 28,457 56,012	24,969 81,412 97,468 206,620	8,487,591 6,999,698 10,955,112 6,258,279 5,085,243	21,710,329 47,298,862 38,980,822 50,220,037	16 3 17 7 19 7 23 2	11.2 12.4 14.0 16.7	3,077 4,291 6,214 9,860
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$100,000	1,974,704 1,853,296 1,725,518 3,079,506 2,039,363 1,918,459 470,057	686,155 603,302 1,172,582 859,311 1,009,829 341,933	8,486,712 6,998,392 10,950,197 6,247,249 5,077,600 1,034,507	19,651,836 21,685,360 47,217,449 38,883,354 50,013,417 17,746,340	12,102 8,611 25,830 28,457 56,012 32,942	24,969 81,412 97,468 206,620 176,660	8,487,591 6,999,698 10,955,112 6,258,279 5,085,243 1,039,872	21,710,329 47,298,862 38,980,822 50,220,037 17,923,001	16 3 17 7 19 7 23 2 28 1	11.2 12 4 14 0 16 7 20.3	3,077 4,291 6,214 9,860 17,210
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$10,000 \$100,000 under \$200,000	1,974,704 1,853,296 1,725,518 3,079,506 2,039,363 1,918,459 470,057 403,866	686,155 603,302 1,172,582 859,311 1,009,829 341,933 730,652	8,486,712 6,998,392 10,950,197 6,247,249 5,077,600 1,034,507 673,648	19,651,836 21,685,360 47,217,449 38,883,354 50,013,417 17,746,340 21,352,106	12,102 8,611 25,830 28,457 56,012 32,942 56,326	24,969 81,412 97,468 206,620 176,660 487,609	8,487,591 6,999,698 10,955,112 6,258,279 5,085,243 1,039,872 677,432	21,710,329 47,298,862 38,980,822 50,220,037 17,923,001 21,839,938	163 177 197 232 281 339	11.2 12 4 14 0 16 7 20.3 24 7	3,077 4,291 6,214 9,860 17,210 32,203
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$100,000	1,974,704 1,853,296 1,725,518 3,079,506 2,039,363 1,918,459 470,057	686,155 603,302 1,172,582 859,311 1,009,829 341,933	8,486,712 6,998,392 10,950,197 6,247,249 5,077,600 1,034,507	19,651,836 21,685,360 47,217,449 38,883,354 50,013,417 17,746,340	12,102 8,611 25,830 28,457 56,012 32,942	24,969 81,412 97,468 206,620 176,660	8,487,591 6,999,698 10,955,112 6,258,279 5,085,243 1,039,872	21,710,329 47,298,862 38,980,822 50,220,037 17,923,001	16 3 17 7 19 7 23 2 28 1	11.2 12 4 14 0 16 7 20.3	3,077 4,291 6,214 9,860 17,210

1,233,358

10.733

41,169

69,864

77.265

90,818

223.267

187,675

231.830

125,818

131,657

38 611

3.497

Returns with Income averaging tax computation only

Total

Under \$5,000 \$5,000 under \$10,000

\$10,000 under \$15,000

\$15,000 under \$20,000

\$20,000 under \$25,000

\$25,000 under \$30,000

\$30,000 under \$40,000

\$40,000 under \$50,000 \$50,000 under \$75,000

\$75,000 under \$100,000

\$100,000 under \$200,000

\$200,000 under \$500,000

\$1,000,000 or more

\$500,000 under \$1,000,000

1,372,445

*3.408

12,050

29,591

40.215

48,426

140,833

120,035

216.580

136,517

329,727

213,721

46.563

34 779

3.147,680

° 19 249

121,603

265,640

336,656

381,903

586,644

413,749

517,066

216,743

224,038

58,179

4.715

1,495

30,767,932

16,182

122,312

402,920

732,757 1,199,116

2,452,988

2,465,578

5.280.048

3,716,059

7,382,387

4,848,265

1.103.267

1,056,055

142,881

•447

3,976

2,183

*7,459

19,927

39.143

24,155

30,037

12,823

2,034

697

1,185,952

*1,563

*8,171 *262

*29,512

42.088

139.214

135,178

366.232

271,289

108.002

84,441

3,163,576

19.249

121,603

265,640

338,002

381.903

587,850

417,505

522.434

219,025

225,858

58.282

4,729

1,496

31,954,010

6.182

122,312

404,483

740.927

1,199,378

2,482,499

2,507,666

5.419,261

3,851,237

7,748,619

5,119,577

1,211,360

1,140,509

248

93

106

12 4 14 3

15 4

176

33 6

418

49 0

510

19 1

35

69

80

9 4 11.1

134

17 1

20 6

25 8

323

39 0

42 9

9,862

278

906

1,402

2,126 3,074

4,124

5,980

10.352

17,539

34,190

87,832

256,101

762,372

^{1,154} *Estimate should be used with caution because of the small number of sample returns on which it is based NOTE. Detail may not add to total because of rounding

Table 3.2—Returns With Total Income Tax: Total Income Tax as a Percent of Adjusted Gross Income, by Size of Adjusted Gross Income

			<u></u>	Total income tax	as a percent of adjuste	d gross income			
Size of adjusted gross income		Total			Under 5 percent			5 under 7 percent	
0.20 0.40,0000 9.000	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted grass income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns	00.046.400	2.259.015.527	325.710.254	14.475.467	154,534,846	4,542,275	9,432,594	142,450,065	8,665,324
Total	82,846,420	14,466,309	575,499	3,480,483	14.171.018	278,425	141,950	375,316	22,252
Jnder \$5,000	3,851,646	91.941.747	5.089.337	5,129,788	36,524,041	1.054.791	3.308.186	24.000.323	1.452.684
5,000 under \$10,000	12,026,858	163,907,503	12.182.586	3,309,042	40.093.304	1.206.528	2.194.206	27.915.505	1,670,638
310,000 under \$15,000	13,152,612			1.166.851	19.944.242	634,404	1,814,773	30,876,003	1.881.076
\$15,000 under \$20,000	11,305,700	196,960,543	18,074.407		12.636.216	402,093	810.137	18.011 578	1.110.781
320,000 under \$25,000	8,826,109	197,514,567	20,420,486	568,868		264,886	466,280	12,692,873	778.956
325,000 under \$30,000	7,384,215	202,421,828	22,916,851	305,232	8,313,949				956.014
30,000 under \$40,000	11,544,233	399,798,575	49,793,757	280,326	9,547,401	305,281	458,167	15,576,230	385,691
340,000 under \$50,000	6,677,614	296,858,487	41,501,665	132,967	5,846,466	174,928	143,542	6,312,092	
50,000 under \$75,000	5,615,517	332,907,760	56,064,781	79,548	4,763,926	135,778	74,376	4,434,355	268,846
75,000 under \$100,000	1,260,060	107,135,385	21,794,656	12,896	1,063,278	36,567	14 461	1,233,042	75,858
\$100,000 under \$200,000	905,961	118,789,867	29,656,937	8,352	1,067,201	33,348	5,824	715,260	43,501
\$200,000 or more	295,895	136,312,957	47,639,294	1,114	563,805	15,247	692	307,488	19,027
Joint returna					00 450 076	0.000.074	4.623.531	96,291,366	5,868,590
Total	42,290,417	1,579,013,571	235,342,613	5,877,615	93,459,076	2,806,674	4,023,531	96,291,300	3,000,330
Jnder \$5,000	10,929	-695,358	167,987					100 007	*3.131
5,000 under \$10,000	1,497,246	12,774,975	310,744	1,477.812	12,611,772	278,005	*6,125	60,697	
\$10,000 under \$15,000	4,071,252	51,177,131	2,321,679	2,326,703	28,213,753	863,690	1,385,518	17,930,936	1,064,379
\$15,000 under \$20,000	4,839,056	84,806,140	5,728,807	885,284	15,173,959	486.351	1,495.281	25,523,077	1,554,613
\$20,000 under \$25,000	5,009,603	112,630,417	9,513,366	477,542	10,602,486	341,561	669.877	14,939,502	924,695
\$25,000 under \$30,000	4,756,347	130,562,829	12,687,714	255,753	6,972,850	228,167	427,384	11,638,245	714,961
30,000 under \$40,000	9,000,531	313,135,163	36,112,593	253,083	8,630,326	276,397	421,075	14,310,001	880,356
\$40,000 under \$50,000	5,860,537	260,870,171	35,094,951	113,200	4,994,282	149,484	129,542	5,704,760	348,729
50,000 under \$75,000	5,078,690	301,211,891	49,319,633	71,632	4,292,326	122,287	70,142	4,183,255	254,066
75.000 under \$100.000	1,127,351	95,750,694	18.998,772	10.426	866,023	29,660	13.085	1,112,298	69,209
100,000 under \$200,000	790,065	103,368,260	25,462,430	5,287	675,219	19,255	4.867	598,629	36,540
\$200,000 or more	248,810	113,421,257	39,623,936	893	426,080	11,818	635	289,966	17,910
Nonigint returns								15.450.000	0.700.704
Nonjoint returns	40,556,003	680,001,956	90,367,641	8,597,852	61,075,770	1,735,600	4,809,063	46,158,699	2,796,734
Jnder \$5,000	3,840,717	15,161,667	407,512	3,480,483	14,171,018	278,425	141,950	375,316	22,252
\$5,000 under \$10,000	10,529,612	79,166,772	4,778,593	3,651,976	23,912,268	776,785	3,302,061	23 939.625	1,449,552
\$10,000 under \$15,000	9,081,360	112,730,372	9,860,907	982,339	11,879,551	342,838	808,688	9,984,569	606,259
\$15,000 under \$20,000	6,466,644	112,154,403	12,345,599	281,567	4,770,283	148,053	319,492	5,352,927	326,463
\$20,000 under \$25,000	3,816,506	84,884,150	10,907,120	91,326	2,033,730	60,531	140,260	3,072,076	186,085
\$25,000 under \$30,000	2,627,868	71,859,000	10,229,137	49,479	1,341,099	36,719	38,896	1,054,628	63,995
30,000 under \$40,000	2,543,702	86,663,411	13,681,163	27,243	917,074	28,884	37,092	1,266,229	75,658
\$40,000 under \$50,000	817,077	35,988,316	6,406,714	19,767	852,184	25,444	14,000	607,331	36,962
\$50,000 under \$75,000	536,827	31,695,870	6,745,148	7,916	471,600	13,491	4,234	251,100	14,781
575,000 under \$100,000	132,709	11.384.690	2,795,884	2,470	197,254	6,907	1,376	120,744	6,650
\$100.000 under \$200.000	115.896	15,421,607	4,194,507	3,065	391,982	14,093	957	116,631	6,961
\$200,000 ander \$200,000	47,085	22,891,699	8,015,358	221	137,725	3,429	•57	17,522	*1,117
									1

\$200,000 or more	47,085	22,891,699	8,015,358	221	137,725	3,429	J/	17,522	1,117
			Tote	il income tax as e p	ercent of edjusted gros	ss income—continu	ued		
Size of edjusted gross income		7 under 10 percent			10 under 12 percent			12 under 15 percent	
•	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returna	40 500 350	380,384,936	32,791,010	12,533,681	323,258,987	35,593,442	13.734.507	449,795,680	60,490,633
	19,536,750	739,317	60.589	2.861	11,949	1,342	11,356	*35.786	4.670
Under \$5,000	197,466		2.470.597	53,941	396.123	42.579	*13,907	125,320	15.933
\$5,000 under \$10,000	3,513,249	30,838,088				4,311,252	82.530	1,094,341	141,246
\$10,000 under \$15,000	4,582,942	54,770,389	4,817,894	2,973,358	39.896.610 31.842.637	3,549,561	2.847.599	50,778,968	6,609,734
\$15,000 under \$20,000	3,560,567	62,933,784	5,297,001	1,884,314		4.660.548	1.702.456	37.309.802	5,139,943
\$20,000 under \$25,000	2,898,748	64,669,567	5,605,277	1,891,609	42,906,562	5.531.408	1,702,456	44.785.318	5.876.015
\$25,000 under \$30,000	1,869,695	50,994,071	4,422,251	1,824,171	50,126,454	9.260.149	4.013,786	139,575,762	18,763,307
\$30,000 under \$40,000	1,999,520	68,338,117	6,006,843	2,437,637	83,885,911	5.008.721	2.171.944	96,166,908	13,030,761
\$40,000 under \$50,000		27,057,817	2,366,094	1,022,222	45,184,708			64.363.774	8.785.755
\$50,000 under \$75,000		14,296,478	1,248,000	389,232	22,354,797	2,477,157	1,115,544		1.215.337
\$75,000 under \$100,000	32,948	2,766,918	241,993	32,776	2,751,752	307,297	106,799	8,898,854	685.610
\$100,000 under \$200,000	17,761	2,283,531	194,837	15,941	1,980,978	218,669	39,384	5,029,664	
\$200,000 or more	1,595	696,860	59,633	5,619	1,920,506	224,758	4,434	1,631,183	222,322
Joint returns	9,650,181	256,870,552	22,147,835	6,477,113	218,226,976	24,025,640	7,719,010	316,012,902	42,507,615
Under \$5.000	9,030,161	230,070,332	22,147,033	22	*43	15	2,839	*7,560	1,022
\$5,000 under \$10,000	•5.680	*36,455	*2.846				•2.839	*25.210	3,765
\$10,000 under \$15,000	351,692	4.929.361	373,121	*2,862	*39.837	*4 607	2,551	*36,875	4,895
\$15,000 under \$15,000	2.388.376	42,739,479	3,538,993	67,766	1,327,094	134.021	1 2.00	- 00,010	_
	2,388,376	56.408.293	4.893.484	1,296,902	29,721,263	3,200,946	31.116	744,662	93,358
\$20,000 under \$25,000		44.966.292	3.893.812	1,506,514	41,485,020	4,571,381	907.401	25,199,548	3,212,724
\$25,000 under \$30,000	1,648,294 1.865,399	63.803.498	5,599,036	2,194,353	75,663,285	8.356.405	3.476.407	121,331,539	16,277,892
\$30,000 under \$40,000				988.594	43,668,390	4,841,104	2.073.857	91.856.465	12.428.643
\$40,000 under \$50,000	587,965	25,817,086	2,260,182	373,851	21,449,511	2.376.520	1.080.156	62.363.237	8.513.279
\$50,000 under \$75,000	234,401	13,545,924	1,182,384		2,559,675	285.537	101.674	8.440.958	1.153.658
\$75,000 under \$100,000	30,803	2,592,441	226,155	30,399 14,703	1,824,363	201,025	36,208	4,626,192	630,256
\$100,000 under \$200,000	11,744	1,457,760	127,802		488,496	54,089	3,962	1,380,654	188,123
\$200,000 or more	1,269	573,961	49,119	1,147	400,490	34,003	3,302	1,000,004	100,120
Nonjoint returne	9,886,569	123,514,384	10,643,175	6.056.568	105.032.011	11,567,802	6,015,497	133,782,778	17,983,017
Under \$5,000	197,466	739,317	60.589	2.839	11,907	1.337	8,517	*28,225	*3,648
\$5,000 under \$10,000	3.507.569	30.801.633	2,467,751	53,941	396.123	42,579	*11.068	100,110	12,168
\$10,000 under \$15,000	4.231.250	49,841,027	4.444.773	2.970,496	39.856.773	4.306.646	79,979	1.057.466	136,350
\$15,000 under \$20,000	1,172,191	20,194,304	1,758,008	1,816,548	30.515.542	3,415,540	2.847.599	50,778,968	6.609.734
\$20,000 under \$25,000		8.261,274	711,793	594.707	13,185,300	1,459,602	1.671.340	36,565,140	5,046,585
\$25,000 under \$30,000		6.027.778	528,440	317.657	8,641,435	960.028	717,367	19,585,770	2,663,290
\$30,000 under \$40,000		4.534.619	406.907	243,284	8.222.626	903.744	537.379	18,244,223	2,485,415
\$40,000 under \$50,000		1,240,731	105,911	33.628	1.516.318	167.617	98.087	4,310,443	602,118
\$50,000 under \$75,000		750.554	65,616	15.381	905,286	100,637	35,388	2.000.536	272,476
\$75,000 under \$100,000	2,145	174,477	15.838	2.377	192.077	21.761	5,125	457.895	61,679
\$100.000 under \$200.000	6.017	825.770	67.035	1,238	156,615	17.643	3.176	403,472	55,354
	326	122.899	10.514	4,472	1,432,010	170,669	472	250,529	34,199
\$200,000 or more	1 320	122,099	10,514	4,4/2	1,402,010	170,009	1 7/2	200,020	0.,.00

Table 3.2—Returns With Total Income Tax: Total Income Tax as a Percent of Adjusted Gross Income, by Size of Adjusted Gross Income—Continued

Size of adjusted gross income All returns Tritel	Number of returns	15 under 17 percent Adjusted gross		l	17 under 25 percent				
Total	returns	Adjusted gross			17 under 25 percent			25 under 30 percen	t
Total	1	income less deficit	Totel income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
Total	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
\$5,000 under \$10,000 \$10,000 under \$15,000	5,330,205	217,216,972	34,640,604	6,637,980	381,259,259	76,143,403	682,249	77,822,155	21,150,727
\$10,000 under \$15,000	_	_	_	*2,839	*14,135	*2,561	2,695	**8.382	**2,238
	i –	_	_	*2.992	*29,378	*6.517		••	• •
	2,839	*39,454	*6.581	4,225	*53,287	10,991	*2,842	*36,956	*10,289
	28,601	530.880	83,839	*897	16,977	*3.384	1,368	*24,307	*6,501
\$20,000 under \$25,000	919.803	21,211,412	3.328.944	29.774	659 452	122,073	*483	*11.084	*3,174
\$25,000 under \$30,000	702,792	18,906,656	3.052.565	568,061	16,516,122	2.956.434	2.239	*59.859	16.774
\$30.000 under \$40.000	1,195,143	42,813,373	6,773,676	1.149.345	39,695,859	7.579.829	6,392	228,100	61,313
\$40.000 under \$50.000	1,235,152	54.971.422	8.777.895	1.338.998	60.512.353	11.513.004	14.254	648.038	171.414
\$50.000 under \$75.000	1,094,320	63,354,322	10,147,840	2,423,415	147,337,300	29,227,217	157,714	9,860,561	2.636.523
\$75,000 under \$100.000	112.099	9,420,614	1 510,819	732.829	62 136 844	13,074,231	177,661	15,551,112	4,166,708
\$100,000 under \$200,000	34,573	4.292.004	689,177	330.767	40,942,505	8,833,979	271,238	35,404,778	9,700,453
	4,883								
\$200,000 or more	4,883	1,676,835	269,268	33,838	13,345,046	2,813,183	45,363	15,988,978	4,375,338
Joint returns	3,062,480	152,881,289	24,380,158	4,075,672	279,832,410	56.059.991	459,245	59,903,498	16,285,241
Under \$5,000	3,002,400	132,001,203	24,000,100	4,0,0,0,2	2,3,002,410	30,033,331	1,194	5,687	1.540
\$5.000 under \$10.000	_			*2,992	*29,378	*6,517	1,,,34	3,007	1,540
\$10,000 under \$15,000	_		_	**2,282	**36,621	**7.843	.3	*32	•9
\$15,000 under \$20,000	•22	•423	•66	2,202	30,021	7,043	•921	*16.032	*4.282
			*15,454	*2.185	14-500	*7.000			
\$20,000 under \$25,000	4,393	96,550			40,526	*7, 9 33	*483	11,084	*3,174
\$25,000 under \$30,000	4,365	116,662	*18,335	*5,653	*157,635	*31,718	*56	1,495	*428
\$30,000 under \$40,000	742,064	27,570,154	4,334,508	42,013	1,606,784	288,298	3,135	112,902	30,951
\$40,000 under \$50,000	1,117,826	49,842,235	7,954,195	844,723	38,775,689	7,030,264	1,708	71,208	18,734
\$50,000 under \$75,000	1,050,063	60,857,473	9,747,064	2,153,816	131,624,888	25,878,220	26,280	1,782,451	463,728
\$75,000 under \$100,000	107,803	9,057,193	1,452,994	685,067	58,051,587	12,192,199	139,784	12,333,445	3,288,682
\$100,000 under \$200,000	31,528	3,901,115	626,649	306,253	37,682,046	8,130,154	247,480	32,400,332	8,867,842
\$200,000 or more	4,416	1,439,482	230,893	30,688	11,821,257	2,486,845	38,201	13,168,829	3,605,869
Nonjoint returns									
Total	2,267,725	64,335,682	10,260,446	2,562,308	101,426,849	20,083,413	223,004	17,918,658	4,865,486
Under \$5,000	_	_	_	*2,839	*14,135	*2,561	1,501	*2,694	*698
\$5,000 under \$10,000		_		_	_				
\$10,000 under \$15,000	*2,839	*39,454	*6,581	2,840	**33,644	**6,533	2,839	*36,924	*10,280
\$15,000 under \$20,000	28,579	530,457	83,774			••	*447	*8,275	*2,219
\$20,000 under \$2 5,000	915,410	21,114,862	3,313,489	27,589	612,926	114,140	-	_	_
\$25,000 under \$30,000	698,427	18,789,994	3,034,230	582,408	16,358,486	2,924,716	*2,183	*58,365	*16,346
\$30,000 under \$40,000	453,079	15,243,219	2,439,168	1,107,332	38,089,075	7,291,531	*3,257	*115,199	*30,362
\$40,000 under \$50,000	117,326	5,129,186	823,700	494,275	21,736,665	4,482,740	12,546	576,829	152,680
\$50,000 under \$75,000	44,257	2,496,849	400,777	269,599	15,712,412	3,348,997	131,434	8,078,110	2,172,795
\$75,000 under \$100,000	4.296	363,421	57.825	47,762	4.085,257	882.032	37,877	3.217.667	878.026
\$100,000 under \$200,000	3,045	390.889	62.528	24,514	3,260,459	703,825	23,758	3,004,446	832,610
\$200,000 or more	467	237,353	38,375	3.150	1,523,789	326.338	7.162	2,820,149	769,469

			Tota	al income tax as a p	percent of adjusted gro	ss income—continu	ed		·
Size of edjusted gross income		30 under 50 percent			50 under 100 percent	l		100 percent or more	•
, ,	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Totel income tax
Allerance	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns	443,081	129,788,512	48,996,729	18,808	2,972,421	1,825,129	21,098	- 468,305	870,979
Under \$5,000	**674	**4,369	**1,376	• • • • • • • • • • • • • • • • • • • •	•••	••	•••	•••	••
\$5,000 under \$10,000		•••	• •	**312	2,550	**2,298	**15,805	868,039	**245,983
\$10,000 under \$15,000	*306	*3,936	1,699	*241	*2,771	1,884	81	951	3,585
\$15,000 under \$20,000	*335	*5,872	2,726	377	6,558	4,792	18	314	1,386
\$20,000 under \$25,000	*3,299	*77,082	25,661	*870	20,366	*19,160	62	1,445	2,834
\$25,000 under \$30,000	*208	*5,790	*2,233	*729	*19,679	*13,383	40	1,057	1,945
\$30,000 under \$40,000	868	30,485	12,635	2,986	104,947	69,901	63	2,390	4,810
\$40,000 under \$50,000	2,740	123,544	44,495	729	32,532	20,945	62	2,608	7,718
\$50,000 under \$75,000	25.035	1,592,770	538,078	4,651	288,678	192,311	4,427	260,7 9 9	407,275
\$75,000 under \$100,000	35.596	3,130,453	1.039.203	1.907	175,166	112,462	88	7,353	14,179
\$100,000 under \$200,000	178.955	26,625,771	8.928.868	2,906	414.327	274,070	260	33,849	54,426
\$200,000 or more	195.065	98.188.440	38,399,755	3 100	1.904.846	1,113,923	192	88.97C	126,839
Joint returns	100,000	1 30,100,110	00,000,100	0.00	7,00 7,070			55,5.5	12.1,000
Total	317,567	103,429,766	39,004,448	15,148	2,436,586	1,495,897	12,855	- 330,850	760,525
Under \$5,000	••		• • •	••	•••	•••	7,775	··· - 703,466	**178,858
\$5,000 under \$10,000	**674	**4,369	1,376	**223	**1,911	1,665			••
\$10,000 under \$15,000	*306	*3,936	1,699	**444	7,033	5,443	**93	**1,183	**4,741
\$15,000 under \$20,000	*204	*3,639	1,733	• • • • • • • • • • • • • • • • • • • •	•••	••			••
\$20,000 under \$25,000	**1,867	45,061	**14,663	*870	*20,366	*19,160	**53	**1,334	2,843
\$25,000 under \$30,000	• •		• •	*684	*18,371	*12,283			• •
\$30,000 under \$40,000	*421	*14,590	*5.585	2,531	90.163	58.939	50	1,921	3.325
\$40,000 under \$50,000	2.431	109.428	37,921	629	28.020	17.977	62	2.608	7,718
\$50,000 under \$75,000	10.413	633,758	231,888	3,577	222,049	148,640	4,359	257.017	401,557
\$75,000 under \$100,000	7.128	627,792	220.514	1,128	104,654	70,545	54	4.628	9.620
\$100,000 under \$200,000	129,432	19,833,242	6,554,493	2,329	338.617	220,183	234	30.746	48.232
\$200,000 or more	164.691	82,153,951	31,934,576	2.733	1.605.402	941,062	175	73,180	103,631
Nonjoint returns	107,001	JE, 100,001	01,004,070	2,700	1,000,402	·		l ' '	100,001
Total	125,514	26,358,745	9,992,281	3,660	535,834	329,232	8,243	- 137,455	110,454
Under \$5,000	_	_	_	•••		••	5,122	- 180,945	38,003
\$5,000 under \$10,000	_	_		**89	**639	**633	*2,908	°16,372	*29,124
\$10,000 under \$15,000 .	_	_	_	**174	**2,296	**1,233	**6	**83	**228
\$15,000 under \$20,000 .	*131	*2.233	•993	•••	'••	••	••	••	• •
\$20,000 under \$25,000	**1.640	**37,811	**13,231	_	_	_	**49	**1,168	**1,936
\$25,000 under \$30,000		• •	**	*45	*1.308	*1,100	••	'**	••
\$30,000 under \$40,000	*447	15.895	*7.050	*455	*14,784	10.962	*13	*469	*1.484
\$40,000 under \$50,000	*309	14,116	6.574	*100	*4,513	*2.968	_	-	_
\$50,000 under \$75,000	14,622	959,012	306,190	1,074	66,629	43,671	*68	*3,782	*5,718
\$75,000 under \$100,000	28,468	2.502.661	818.689	779	70,512	41.918	•34	2.725	4.560
\$100,000 under \$200,000	49,523	6,792,529	2,374,376	577	75,710	53,887	26	3,102	6,194
\$200,000 or more	30,374	16,034,489	6.465,179	367	299,444	172,861	17	15,789	23,208

^{*}Estimate should be used with caution because of the small number of sample returns on which it is based

**Data combined to avoid disclosure of information for specific taxpayers

NOTE: Detail may not add to total because of rounding

Table 3.3—All Returns: Tax Liability, Tax Credits, and Taxpayments, by Size of Adjusted Gross Income (All figures are estimates based on samples—money amounts are in thousands of dollars)

		Total ta	Total tax liability					Total tax credits		į			
									Personal credits				
Size of adjusted gross income	All returns	Number of	Amount	Number of	Amount	Total	=	Child care	e credit	Credit for the elderly and disabled	he elderly sabled	Residential energy credit	nergy credit
				2		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)
All returns, total	101,660,287	84,889,726	338,764,670	20,995,285	10,248,044	15,041,372	4,262,205	8,417,522	3,127,702	462,548	108,642	2,978,881	811,675
No adjusted gross income	1,034,803	209.417	454,412	1,416	6,237	1,041	86	4.	.5	39	52	.3	
\$1 under \$1,000	2,257,204	66,866	8,267	1 :	1 3			1	1	ı	I	100000	- 200.
\$1,000 under \$2,000	3,317,491	367,025	40,566	. 14,822	.3,413	.8,517	.2,410	.2,839	.2,126	1 1	1 1	E00'5	Š I
\$3,000 under \$4,000	3.322,718	1,473,661	142,655	24,949	554	*10.106 86.525	-232 4 644	29 891	2 672	31 229	1 218	.2,839	125
	3,362,763	2,317,174	363,441	346.022	93.048	167,023	13 300	73 077	7 108	45.976	4.560	•7 179	.583
\$5,000 under \$6,000	3,300,289	2,293,009	812,182	588,022	88.129	217,907	30,075	98,026	17,668	60 723	9,802	27.767	1 635
	3,201,650	2,309,739	1,028,890	654.630	140.210	248.981	45,413	126,579	28 789	49,925	12,628	24,213	2.285
\$8,000 under \$9,000 \$9,000 under \$10,000	3,256,219	2,856,962	1,804,091	878.046	196,805	329,368	86,458	210.573	68 88	38,408	12,582	•15.696	.2,112
\$10,000 under \$11,000	2,978,825	2,779,121	2.025,224	829,984	160,685	343,728	113,755	220,446	94,378	39,909	11,794	36,284	4,849
\$11,000 under \$12,000 \$12,000 under \$13,000	2,864,753	2,734,264	2.627.659	374.393	118,968	304,275	92,607	189,191	79,596	14,357	.5.096	40,946	4.462
\$13,000 under \$14,000	2,706,508	2,621 434	2.881,044	493,522	163,505	392,992	130,150	263,842	126 941	31,085	10.874	38,263	7.477
\$14,000 under \$15,000	2.561.351	2,520,482	3 459 891	454.911	153.787	362.845	108,018	227 665	94,040	10.018	2,016	54,157	8.203
\$16,000 under \$17,000	2,334,042	2 293,035	3,527,201	402.446	140,842	324.842	107,659	201.802	91.833	16,539	5,675	37.810	7 131
\$17,000 under \$18,000 \$18,000 under \$19,000	2,343,660 2,198,938	2,309,737	3,912,539	424,776 385,863	154,691	340,466	109,601	220.679	96,310	1,192	.584	39,380	10,819
\$19,000 under \$20,000	2,164,003	2,141,392	4,309 719	376,570	139,789	299,241	90.461	203,592	74.579	.9.362	-1 992	28,873	10 421
\$20,000 under \$25,000	8,976,271	8,892,774	21,538,185	1,930,561	726,370	1,571,781	474,200	996.644	382.137	•6,548 —	-1.692	339,097	71 449
\$30,000 under \$40,000	11,635,660	11,594,690	51,568,159	3,303,222	1,314,166	2,761,670	792,399	1,581,040	544,408	!	ı	747 654	213,988
\$40,000 under \$50,000 \$50,000 under \$75,000	6,701.544	6,690,507	42,889,442	2,227,073	979,392	1,840,989	566,046 460,882	1,022,989 740,016	376,545 293 047	1 1	1 1	451 882 437 473	161,453 129,343
\$75,000 under \$100,000	1,263,409	1,262,192	22,604,285	595,877	478.472	400.537	94,729	115,322	44,833	ţ	1	91,940	34,952
\$100,000 under \$200,000	909,357	907,596	30,506,264	535,573	1,060,423	323,141	69.696	61,249	29,186	1	1 1	61,747	5 902
\$200,000 under \$500,000 \$500,000 under \$1,000,000	238,088	41.061	10,063,763	34.100	324.699	19,579	2.635	746	4,394	6	-	1,322	822
\$1,000,000 or more	17,312	17.286	16.247.288	15.103	577,003	9 196	1,259	307	8/1			260	330
Taxable returns, total	82,846,420	82,846,420	337,330,493	002,018,71	8,683,444	616,000,51	3,707,721	066,664,7	0/5:515.7	500,403	353,50		
No adjusted gross income	10,928	10,928	256.148	455	4,680	930	ò :	7	7	P.	Q	2	-
\$1 under \$1,000 \$1,000 under \$2,000	183 292	183.292	11,652	.4,341	. 504	2,842	207	! !		1 1		.2.839	.207
\$2,000 under \$3,000	193.747	193,747	30,772	*11,983	.602	.5,678	.284	1	!	ı	1	1	1
\$3,000 under \$4,000 \$4,000 under \$5,000	1,294,631	1,294.631 2,169,016	304.179	32,865	6.067	* 18,227	.2,280	.2,839	.1,669	i		.2.839	-51
\$5,000 under \$6,000	2,181,195	2.181,195	548,947	49,604	3,971	34 783	1 490	-2,839	.102	690'6.	.440	1,501	. 50
\$6,000 under \$7,000 \$7,000 under \$8,000	2,160,975	2,160,975	756.256	97,018	9 432	71,300	5,313	2,839	365	22,72	4 206	.11.356	.784
\$8,000 under \$9,000	2,692,796	2,692,796	1 435,331	329,734	77,870	115,922	13,444	*18 535 48 425	10,443	31,229	5,579	.20,036	2,023
#10.000 trade: #11.000	2 722 412	2 722 412	1 976 777	679 786	104 037	240 629	67 798	142.275	54.458	32,730	8 7 1 4	*18 535	.2,145
\$11,000 under \$12,000	2,676,358	2,676,358	2,270,814	349,381	88.447	296,715	75 472	160,809	62,516	17,034	.3.708	43 233	5,262
\$12,000 under \$13,000 \$13,000 under \$14,000	2.579.792	2,579,792	2,584,968	305,423	122.647	358,748	109.862	236,468	93,665	29,893	10 055	32 585	3 457
\$14,000 under \$15,000	2,580,391	2,580.391	3,271,144	420,081	142.044	363,690	117,469	243.007	104.720	.11,356	4 4 7 4	60 496	5.762
\$15,000 under \$16,000 \$16,000 under \$17,000	2,488,093	2.264.914	3,418,540	419,295	128,069	351,316	102,381 97 558	220.486 181,439	89,895	16,539	.5.675	34 419	6,910
\$17,000 under \$18,000	2,286,314	2.286.314	3,878,077	399,359	140 695	329.172	115 605	211,770	104,188	7,861	.931	60.270	7.630
\$18,000 under \$19,000 \$19,000 under \$20,000	2,151,361	2,151,361	4.269.801	345.080	105.022	292,325	82,191	201,041	73,702	.95,362	.1 995	24 508	3,156
\$20,000 under \$25,000	8,826,109	8,826,109	21,450,653	1,820,815	595.047	1,522,949	435.478	970,407	371,308	.6,548	.1 692	241,256	43,821
\$25,000 under \$30,000 \$30,000 under \$40,000	7,384,215	7,384,215	51 439 165	3 236 424	541.545	2,739,955	385,141 770,560	1,572,868	542,170	1 1	1 1	736,192	194 727
\$40,000 under \$50,000	6,677,614	6,677 614	42.854.583	2,212,087	940,599	1,833,794	560,260	1,021,786	375,931			449 461	156,422
#30,000 under #10,000	1.260.060	1.260.060	27,3603,870	503 835	469.456	400.002	94 701	115.322	44.833	I	1	91,939	34 952
\$100,000 under \$200,000	905,961	905,961	30 489,235	534,451	1,049,146	322.585	68,254	60,850	29,028	ı	ı	61,346	23,457
\$200,000 under \$500,000 \$500,000 under \$1,000,000	237.592	237,592	10,063,239	34.078	719,003 318,858	95.477 19.575	2.635	746	4.394	16:	:::	1,322	
\$1,000,000 or more	17.266	17,266	16,245,004	15,086	558.759	9 193	1,258	307	8/1			760 031	300
Nontaxable returns, total	18,813,867	2,043,306	1,434,177	3,179,085	1,364,600	1,380,857	474,484	957,526	314,324	198,515	43,410	168,986	113,825
Foolnote(s) at end of table													

Table 3.3—All Returns: Tax Liability, Tax Credits, and Taxpayments, by Size of Adjusted Gross Income—Continued (All ligures are estimates based on samples—money amounts are in thousands of dollars)

											income lax before credits	
Size of adjusted gross income	Political contributions	utions credit	To To	Total	Foreign	tax credit	Total busi	Total business credits	Other t	fax credits		
•	Number of	Amount	Number of relurns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of relurns	
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	- 1
All returns, total	4.290.354	214.189	4.957.997	5.608.852	453.863	782.561	4.614.307	4.791.132	13.385	12.281	2.688.925	1
No adjusted gross income	1 030	70	31,749	6.942	1	I	31 749	6 942				
\$1 under \$1 000	•	:	.4,339	.103	1	1	.4 339	*103)	1	ı	
\$1,000 under \$2,000	E	0	191 4.	22.	ı	1	4 197	.72		1	11 501	
\$2,000 under \$3 000	5,678	. 107	74 880	448	1	1	23 119	131		I	2883.	
\$3,000 under \$4,000 \$4,000 under \$5,000	19 727	.667	28.065	3 629	.4 251	•13	23.814	3617			95 502	
\$5 000 under \$6,000	29 891	1 140	20 485	1 248	*4 251	-123	16.234	1.124			182 347	
\$6,000 under \$7 000	31,391	970	60 021	9,279	1	1	60 021	9.279	1	1	338 653	
\$7 000 under \$8.000	48 264	1 712	64.373	12 110	I	I	64.373	12,110	1	1	407 143	
\$5,000 under \$9 0c0	67.530	2 874	82 430	24 754	-4.252	.136	78.178	24 618		1 1	589 073	
\$10 000 under \$11 000	58 445	2 737	75 981	15.062	.8 502	30	67 479	15.032	-	-	563.123	
\$11,000 under \$12,000	84 156	3,987	95 899	35 672	8 503	149	87,397	35 523	1	1	1	
\$12,000 under \$13,000	79 815	3,454	82 556	26 412	1;	1:	82.556	26 412	ļ			
\$13,000 under \$14,000 \$14,000 under \$15,000	68 559	2 575	95 799	33 355	: 1	: 11	95.799	33,355	1 1			
\$15 000 under \$16 000	84 707	3 759	98 965	45.789	.4 251	-5.284	94 714	40 505	-	-		
\$16,000 under \$17,000	80,494	3,020	97 154	33 218	.4.251	.1,258	92 903	31 960	1			
\$17,000 under \$18 000	67,498	2 857	97 070	35 646	1	ı	97.070	35 646	1	†	1	
\$18,000 under \$19,000 \$19,000 under \$20,000	61.975	1 888	76,880	36,963	.4 252	.2422	72 628	36 925	1 1		1	
\$20,000 under \$25,000	462.032	0000	443.470	352 230	10,435	20 203	444 547	232 017				
\$25,000 under \$30,000	341 425	16,056	399,713	236,439	.29,759	31,351	369.955	205 080	.22	8,		
\$30,000 under \$40,000	702,091	34,003	740,774	521,852	76 545	50,032	674.847	471 579	. 2,163	. 154	1	
\$40,000 under \$50,000	547.825	28,048	527,839	413,400 770,568	.29,758	*13 548	501,707	399,572	*2 183	. 190	-	
675 000 mader 6100 000	250 232	11 944	296.087	352 256	40 304	17 137	365,530	362,638	1664	439		
\$100,000 under \$200,000	240.806	15.773	352,199	990.734	53.435	209 132	315,365	777.922	2.825	1,378	- 1	
\$200,000 under \$500,000	84.062	6.370	131,817	716,160	28.308	97 355	120,594	609,804	1,959	5 639	ı	
\$500,000 under \$1,000,000	18 473 8 791	1.375	29.415	322.065	9 453 3 292	26.487	29,230	291 778	298	1 362	1 1	
Taxable returns total	4 208 431	211.262	4 231 318	4 920 399	430.295	643.084	3 911.171	4 242 385	13.361	12.056	1 187 942	
No adment desperation of the second	919	0.5	601	4 663			691	4663				
de la la constante de la const	h :	'n :	160	200,4	I	I	60	200,1	1	1		
\$1,000 under \$2,000	€	0	1:	۱:		1 1	۱:	١:		1	.1 501	
\$2,000 under \$3,000	.5,678	.284	6,306	319	1	ι	908'9	.319	1	1	1	
\$3,000 under \$4,000	4.428	• 53	1,500	. 24	136:	1 5	. 1.500	.24	ı			
000 30 to to 000 30	12.349	6000	14 030	022.2	1.60	5 60	10.367	512,2	l		E 003	
\$5 000 under \$5,000	28.552	898	9.143	3 694	14.251	23	25,892	384	1 1		1.501	
\$7,000 under \$8,000	36,908	1,385	19.572	2 659	1	1	19,572	2 659	1	1	51815	
\$8,000 under \$9,000	46,122 57,268	1,138	30,599	7 255	- 4 26.1	136	30,599	7 255		1	194 732	
610 000 mades 611 000	50.767	2 483	47.570	030 3	004		30.077	120 9			000	
\$11,000 under \$12,000	84 156	3.987	54.167	12 976	.8.502	.149	45.665	12.827	1		200 000	
\$12,000 under \$13,000	71 136	3.255	53,471	13.523	1	1	53 471	13.523	1		1	
\$13,000 under \$14,000 \$14,000 under \$15,000	67.366	2.512	71.873	24.576	1 1	1 1	71.873	24 576	1 1		1 1	
\$15,000 under \$16,000	84,707	3,759	74,725	25 688	.4 251	.5 284	70,474	20,404	1	ı	ı	
\$16.000 under \$17.000	80,046	3.005	76,788	16,402	.4.251	.1,258	72,537	15 143	1	1	1	
\$17,000 under \$18,000	66,305	2,856	75.740	25,090	- 4 252	1 %	75.740	25 090	-	1 1	1 1	
\$19,000 under \$20,000	68,649	3,339	61,563	22,832	10.640	*2.422	55,174	20.410	1	[1	
\$20,000 under \$25,000	397.675	18.657	365,292	159,569	36.174	12.861	337,620	146,708	1	1	ı	
\$25,000 under \$30,000	340.408	16.017	362,038	156,404	-21,257	.2.636	340,782	153,761	.22	8.51.	ŀ	
\$40.000 under \$50.000	544.254	27.907	517,283	380,394	*29.758	13,548	491,151	366.566	.2.183	190		
\$50,000 under \$75,000	706,916	38,465	681,756	717,721	87,192	178,174	625,234	537,220	1.797	.630	1	
\$75,000 under \$100,000	249,698	14,917	294,406	374,758	40.403	17,127	260.983	353,658	1,642	422	-	
\$200,000 under \$500,000	84.032	6.368	131,648	702,342	28.174	83.945	120,539	609.607	1,957	5.432	1 1	
\$500,000 under \$1,000,000	18,469	1,375	29,389	316,224	9,434	20,656	29,222	291,767	474	1,362	1	
Total and a state of the state	00 7.0		1	100.700	0,2,0	# · · · · · · · · · · · · · · · · · · ·	15,730	400.220	067	6.40	_	
Constant and the control of the cont		2000	726 679	688 452	23 56B	139 477	701 136	54B 747	124	PCC.	1 500 983	_

Table 3.3—All Returns: Tax Liability, Tax Credits, and Taxpayments, by Size of Adjusted Gross Income—Continued (All ligures are estimates based on samples—money amounts are in thousands of dollars)

	Income tax after credits	after credits	Total in	Total income tax		Additional tax for tax preferences	ax preferences			All other taxes	axes	
Size of adjusted gross income	Number		Number of		ř	Total	Alternative minimum la	ninimum tax		Totai	Tax from recomputing prior-year investment credit	outing prior-year nt credit
	returns	Amount	returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(27)	(28)	(62)	(30)	(31)	(35)	(33)	(34)	(32)	(36)	(37)
All returns, total	82,762,130	321,917,289	82,846,420	325,710,254	427,756	3,792,965	427,688	3,791,672	11,029,407	13,263,625	961,576	412,065
No adjusted gross income	3,045	1,192	10,928	185.398	7.891	184,207	7.878	183,927	216,885	285,630	33,139	27,463
\$1 under \$1.000 \$1,000 under \$2,000	183.197	9,351	.32 183 292	11,190	.32	.524	.35	.1,839	71,733	10,129 35,862	.5,026	.132
\$2,000 under \$3,000 \$3,000 under \$4,000	193,053	26,457	193.747	30.508	104	.2,980	-694 -104	.2,980	207,759 253,964	66,305 80,127	.5,681	*314
\$4,000 under \$5,000	2.168,980	267,386	2,169,016	270.682	.166	.3.297	•166	.3.297	283,669	118,676	.6,451	1,812
\$5,000 under \$6,000 \$6,000 under \$7,000	2,180,267	492,874 685,831	2,181,195 2,160,975	505.602	926. •839	12,727	926.	12,727	307.309 322.776	147,055	.3,628 .13,682	-657 1,761
\$7 000 under \$8,000	2,217,258	930.216	2.217.376	931,813	118	1,598	1118	1,598	234.199	118,694	.5,929	*358
\$8,000 under \$4,000 \$9,000 under \$10,000	2.773.869	1,634,795	2,774,516	1,636,531	.647	1,736	.647	1,736	253,941	173,154	15,462	3,916
\$10.000 under \$11,000	2.722.100	1,841,971	2.722.412	1,844,248	.313	72,277	-313	.2,277	243,802	182,936	.6.847	1,459
\$11,000 under \$12,000 \$12,000 under \$13,000	2,579,678	2,424,580	2,579,792	2,123,100	.114	1,076	114	940.1	246.792	202,003	9,917	4,895
\$13,000 under \$14,000 \$14,000 under \$15,000	2,593,617	2.717,266 3.062.703	2,593,659 2,580,391	2.719.674 3,069.821	.3,176	.2,407 .7,119	.3,176	*2.407	193,146 236,885	161,370 234,204	12,378	3,545
\$15,000 under \$16,000	2,488,034	3,254,241	2.488,093	3,255,908	145	1,666	145	1,666	254,081	203.983		1,763
\$16,000 under \$17,000	2,264,801	3,276,123	2,264,914	3,278,453	969	3.271	969	3,271	248,333	251,189	18,360	3,616
\$18,000 under \$19,000	2,150,489	3,814,025	2,151,361	3.820.712	3.503	6.687	3,503	6.687	216,882	224,201	17,327	3.323
\$20,000 under \$25,000	8,823,368	20,384,592	8.826.109	20.420.486	16.594	35,894	16,594	35,894	1,094,520	1,117,699	86,409	25,339
\$25,000 under \$30,000	7,380,317	22.884,673	7,384,215	22.916.851	13.408	32.178	13.408	32,178	919,466	963,450	57,284	17,603
\$40,000 under \$50,000	6,661.020	41,349,053	6,677,614	41,501,665	50,192	152.612	50,192	152,612	853,285	1,387,777	89,472	34,862
\$50,000 under \$75,000	5,598,939	55 685.202	1.5615.517	25.704.656	58.744	339.257	58.744	332 257	312.831	809 629	68.911	22 709
\$73,000 under \$100,000 \$100,000 under \$200 000	897,817	28.736.576	905,961	29.656,937	89,057	920,361	89.012	919,634	302,980	849,327	103.816	62.785
\$200,000 under \$500,000 \$500,000 under \$1,000,000	236,024	21.352,126 9.548.206	237,592	22,032,9 78 9,878,188	32,390 6,193	329,982	32,385 6,190	329,850	19,436	346,240	13,914	22.881
\$1,000.000 or more	17,138	15,171,832	17,266	15,728,128	3,985	556,296	3,983	556.217	9,304	519,160	6,721	33,220
Taxable returns, total	82,762,130	321,917,289	62,846,420	325,710,254	427,756	3,792,965	7 070	3,791,672	8,114,210	11,620,239	021,028	555,233
No adjusted gross income	3.045	1,192	10,928	185.398	1.89.7	184.207	8/8'/	183.927	751.5	.43	900	6,027
\$1 Under \$1,000 \$1,000 under \$2,000	183 197	9,351	32 183,292	11,190	36.	1.839	.95	1,839	1,527	.462	.53	
\$2,000 under \$3,000 \$3,000 under \$4,000	1,294,527	26.457	193,747	30.508	. 104	.2.980	.104	14,051	58,751	16,491	2,861	4.6.
\$4,000 under \$5,000	2 168,980	267,386	2.169,016	270.682	991.	.3.297	.166	.3,297	98,323	33,497	ı	1
\$5,000 under \$6,000 \$6,000 under \$7,000	2.180,267	492.874	2,181,195	505.602	.638	12,727	.638	12,727	109.808	43,345	.3.001	-227
\$7,000 under \$8,000	2,217,258	930,216	2,217,376	931.813	.118	1,598	.118	1,598	122,246	56,031	.4,426	.80
\$6,000 under \$9,000 \$9,000 under \$10,000	2,692,571	1,326,265	2,692,796 2,774,516	1,327,950	.647	1.685	.647	1,685	166,962	110,745	9,477	.3,705
\$10,000 under \$11,000	2,722,100	1,841,971	2.722.412	1,844,248	.313	.2,277	.313	.2,277	185,592	132,529	.9 730	184
\$11,000 under \$12,000 \$12,000 under \$13,000	2,579,678	2.424,580	2.579,792	2,425,656	.114	1,076	-114	1.076	215.124	159,312	.8,364	.2,966
\$13,000 under \$14,000 \$14,000 under \$15,000	2,593,617	3.717,266	2,593,659	2,719,674	.3.176	.2.407	.3.176	72,407	165,371 209,084	131,903	910,875	2,830
\$15,000 under \$16,000	2,488,034	3,254 241	2.488,093	3,255,908	145	1,666	145	1,666	221,692	162.632	.5,784	-1,379
\$16,000 under \$17,000 \$17,000 under \$18,000	2.264.801	3,276 123	2,264,914	3,278,453	969	3.271	969	3,271	216 712 224 889	208,544	14,156	2,210
\$18,000 under \$19,000	2,150,489	3,814,025	2.151,361	3,820,712	3,503	6,687	3,503	6,687	195,130	194,989	15,882	4,494
\$20,000 under \$25,000	8,823,368	20,384,592	8,826,109	20,420,486	16.594	35.894	16,594	35.894	1.027,855	1,030,167	75,025	23,104
\$25,000 under \$30,000	7,380,317	22,884,673	7,384,215	22,916,851	13,408	32,178	13,408	32,178	1.446 127	900.244 1.645.408	54,355	15,127 35,380
\$40,000 under \$50,000	6.661.020	41,349,053	6,677,614	41,501,665	50,192	152,612	50,192	152,612	840,392	1,352,917	87,393	32 961
\$25,000 under \$100.000	1 251 250	23,863,202	1.260.060	21 794 656	58.260	332.257	58.260	332 257	310.699	796.524	68.088	22.462
\$100,000 under \$200,000	897,817	28,736,576	905.961	29,656,937	89,057	920,361	89,012	919,634	301.345	832.298	103,544	59,302
\$200,000 under \$500,000 \$500,000 under \$1 000,000	236,024	9,548,206	237,592	22.032.978 9.878,188	. 32,390 6.193	329,982	32,385	329,850	19,412	185,051	13,899	22,845
\$1,000,000 or more	17,138	15,171,832	17,266	15,728.128	3,985	556.296	3,983	556,217	9.284	516,875	6 710	33,199
Nontaxable returns, total							ı	1	2,233,137	1,043,350	133,436	300,00

Table 3.3—All Returns: Tax Liability, Tax Credits, and Taxpayments, by Size of Adjusted Gross Income—Continued (All ligures are estimates based on samples—money amounts are in thousands of dollars)

			All other taxes-	s—Continued			Earned income credit used to offset non-income taxes	credit used to come taxes			Taxpayments	ints	
Size of adjusted gross income	Penatty tax on individual retirement arrangements	n individual rangements	Self-emplo	Sett-employment tax	Social security taxes on tip income	inty taxes come	Number of		Number of returns without		Total	Income tax withheld	vithheld
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	returns	Amount	lax liability	Number of returns	Amount	Number of returns	Amount
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(99)
All returns, total	281,657	89,954	9,661.418	11,526,572	129,761	23,738	774,573	209,209	16,770,561	93,979,989	374,657,500	86,796,750	299,184,608
No adjusted gross income	3,649	1,115	193 227	157 459	.652	*732	66,701	16,616	825 386	540,787	1,174,423	337.872	622.166
\$1 under \$1,000	1	-	69,543	9.965	1 904	1 2	* 13 278	*2,387	2,190,338	1,713,542	144,339	1.668.888	130,494
\$1,000 under \$2,000 \$2,000 under \$3,000	1 1		192,196	55.369	2.839	150	58,831	12,777	3,071,580	2 742,368	596 834	2.667,221	498,138
\$3,000 under \$4 000	*4 340	-882	226,909	78 127	.5 678	-610	50,975	14 668	1,849,057	2 679,402	768 242	2.547,058	699.115
\$5 000 under \$6 000	.3.001	.846	288.148	144.766	*4.340	.490	117,971	44.992	966,519	2 660,829	1,213,405	2 480 855	1 131,162
\$6 000 under \$7,000	.2.694	-367	282.739	156,933	•7 179	.1477	98,634	36,373	977 670	2,711,516	1,595,633	2 486,621	1,389,604
\$7,000 under \$8,000 \$8,000 under \$9,000	1,501	1,752	270.743	187,240	.11,356	.386	93,534	19,822	656,864	3,016,886	2.377,619	2 722 291	2,124,968
\$9,000 under \$10,000	.2,839	.480	228.584	167,051	.5,678	.358	44,448	5,594	399,257	2,960,272	2,781,100	2 653,245	2.461,238
\$10,000 under \$11,000 \$11,000 under \$12,000	.5,843	.3 107	231 438	179,743	*8.517	.1,090	37.268	1,960	199,704	2.749,945	2,914,414	2,443,702	2.573,209
\$12,000 under \$13,000	2 1	5	233,435	195,376	\$5.678	1,598	1	1	106,708	2,584,781	3,431,981	2,319,680	3 042,537
\$13,000 under \$14,000 \$14,000 under \$15,000	1.501	.2,110	178.094	159,394	3,001	. 68	I F	1 1	85.074	2,588,194	3,848,226 4,279,535	2,320,001	3,376,186
\$15,000 under \$16,000	I	1	237 903	200,957	*4,340	.927	1	†	40,869	2,485,545	4 407,390	2,212,166	3,844,559
\$16,000 under \$17,000	*8.517	1,462	218.917	242,413	.5,678	1,326	!	1	41 007	2.269.817	4,511,534	2,077.072	4 026,723
\$17,000 under \$19,000 \$18,000 under \$19,000	.6,126	958.	194 786	217 992	600,2	1 00	1 1	1 1	25,825	2,146,340	4 943 174	1,979,257	4,24,303
\$19,000 under \$20,000	-4,364	1,176	234 615	246 636	-5,022	. 233	1	I	22.611	2,122,822	5,356.673	1 905,584	4,687,731
\$20,000 under \$25,000 \$25,000 under \$30,000	26,804 33,967	7.840	971,940 805,062	1,070,175	11,201	.6,543	1 1		83,497 40,707	8,869,051 7,400,268	26,232,380	8 167,079 7 037,458	23,381,017
\$30,000 under \$40,000	59.771	17 678	1,254 149	1 690.944	.14,130	.2.660	ı	Ţ	40,970	11 557,185	61,289,308	10,988,711	55,720,581
\$40,000 under \$50,000 \$50,000 under \$75,000	39,505 35,326	13.683	734 411 736,402	1,289,699	.3,131	.445	1-1	1 I	11,037	6,659,972 5,583,778	48,835,410 62.017,694	6,278,330 5,122,388	51 815.621
\$75,000 under \$100 000	10,466	4 750	251 991	720,672	98.	4.	1	1	1,217	1,253,870	22,362,727	1,080,573	16,078,313
\$100,000 under \$200,000 \$200,000 upder \$500,000	3,798	6,574	218.442 60 586	628,040 163,356	.750	. 582	1 1	1 1	1,761	236 741	28.243.600	739.830	9 126 076
\$500,000 under \$1,000,000	72	8 8	11 638	59,376	.14	•74	1	1	46	40 806	8.968,469	29,564	3 122.074
\$1,000,000 or more	40	229	3 932	11,300	•10	.17	ı	I	56	17,234	12,436,879	13,096	2 460,997
Taxable returns, total	262,622	83,987	7,551,837	10,021,492	105,667	20,096	1	ı	I	79,407,480	367,383,152	73,247,130	293,566,479
No adjusted gross income	•27	86.	1,906	3 433	ŧ	1	1	I	1	7 036	194,664	4 128	38,548
\$1 under \$1,000 \$1,000 under \$2,000	1 1		.1506	078	ł I	()	1 1	1 1		29 985	1,028	82.	767
\$2,000 under \$3,000	I	1	.45	.210	1	1	1	1	1	43 280	10,854	31,924	8,371
\$3,000 under \$4,000 \$4,000 under \$5,000	(1 ‡	47,392 89,799	16,099 33,277	-2,839	ි දි		1 1	1 1	1,062,339	310,970	1,012,089	285,231
\$5,000 under \$6,000	13.001	.846	96,951	41 892	*4,340	.490	ŧ	1	1	1.828.677	868,474	1,716,819	820,150
\$6,000 under \$7,000	1 5	1 64.	132,018	67,718	4,340	.435	ı	1	I	1,847,544	1,156,136	1 684,511	1,009,361
\$8,000 under \$9,000	5.678	1,752	149 928	105,281	*8,517	292.	1 1	1	1	2.380.718	1 961,001	2.148.500	1 770,823
\$10 000 under \$11 000	.4 341	.229	174 235	131 026	3,070	1.000	! !	† 1) (2,557,781	2 724 298	2 273 529	2 428 563
\$11,000 under \$12,000	6.29'8.	.2,931	172,833	143,049	.8,517	.1 420	1	-	I	2.544,737	2,974 484	2.280.874	2 631,693
\$12,000 under \$13,000 \$13,000 under \$14,000	.1.501	-321	151,820	134 613	8/9'6	1,398	1 1	1 1	1 1	2,521,017	3,707,042	2,251,436	3.284,864
\$14,000 under \$15,000	.6,871	.2,110	193,091	194 643	1	1	I	I	1	2 496,534	4,125,378	2.289.306	3,761,198
\$15,000 under \$16,000 \$16,000 under \$17,000	*8,517	.1,462	207,551	160,013 202,625	.4,340	.1,326		1 1	1 1	2,428,552	4,319,724	2,171,802	3,790,105
\$17,000 under \$18,000	.2,846	.697	203,441	212,256	.2,839	.661	1	I	I	2,228,864	4 779,263	2,044,257	4 273,659
\$19,000 under \$20,000	*4.364	1,176	211,106	207,466	.5,022	-233		1	1	2,083,648	5,224,690	1.877,303	4,5695,386
\$20,000 under \$25,000	26.804	7,840	910,762	985,438	*11,115	.6,367	1	1	1	8,736,080	25,838,440	8,067,958	23,114,094
\$25,000 under \$30,000 \$30,000 under \$40,000	33,520	14.900	1.208.567	870,142 1 569.895	. 13.504	.2.466		<u> </u>	1 1	7,333,822	28,773,365	6.980.060	55,493,433
\$40.000 under \$50,000	39,504	13,683	724,180	1,261,220	4,991	.628	1	I	1	6,640,462	48.730.460	6,264,685	43,902,789
\$50 000 under \$75,000	35,321	13,762	733,081	1,606,748	3,131	445	1	I	I	5,575,689	61,932 416	5,116,460	51,755,389
\$75,000 under \$100,000 \$100,000 under \$200,000	3,713	4,750 6,556	250,595	715,628	.86	.571			1 (1,250,974	22,329,332	1,078,675	16,061,144
\$200,000 under \$500,000	615	962	60,468	163,048	4.	•65	1	ł	1	236,379	19,697,904	178,115	9,120,947
\$500,000 under \$1,000,000 \$1,000,000 or more	4 72	229	3,921	59,354 11,266	10.	174	1 +	1 1	1 1	17,196	12,434,509	13,071	3,120,75t 2,459,900
Nontaxable returna, total	19,035	5,966	2,109,581	1,505,080	24,094	3,642	774,573	209,209	16,770,561	14,572,509	7,274,349	13,549,620	5,618,129
Ecologists at end of table													

Table 3.3—All Returns: Tax Liability, Tax Credits, and Taxpayments, by Size of Adjusted Gross Income—Continued (All figures are estimates based on semples—money amounts are in thousands of dollars)

	7					Taxpa	Taxpayments—Continued	per						
	Estimated tax pay	ax paymants	Payment w extension	Payment with request for extension of filing time	Excess social security taxes withheld	rial security vithheld	Credit for tax on certain gasoline, tuel, and oil	k on certain line, nd oil	Credit from regulated investment compenies	regulated companies	0	Overpayment of windfell profit tax	ındfatl profit tax	
Size of adjusted gross income											Total	le le	Net income limitation credi	itation credit
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(99)	(57)	(88)	(69)	(60)	(61)	(62)	(63)	(64)
All returna, total	11,794,640	64,406,134	889,206	10,215,422	870,892	600,136	904,169	149,277	52,347	14,874	122,281	85,381	13,742	19,363
No adjusted gross income	121,399	388,288	17,464	115,179	3,424	4.183	146,874	36,185	:	:	7.877	7,791	379	2,272
\$1 under \$1,000	28,400	12,831	1,197	181	.24	.55	15,065	1728		1 640.	1	1 :	1	I
\$1,000 under \$2,000 \$2,000 under \$3,000	62.020	99,180	10.047	7,188	8 1	- 1	16.261	1,276	100'3	3 1	.5,022	.566	1	1
\$3,000 under \$4,000	126,490	62,021	13,580	.4,266	9.	.37	18.071	2,719	Į į	1 1	*2,781	85		
\$4,000 under \$5,000	124 630	70,308	0.22.0	010.01	7447	. c	32 934	3,100	I	i	!	ı	1	1
\$5,000 under \$5,000	249.041	167.823	13.735	*30.971	9-	.4	21,010	7,194	1 1	1	ţ	1	1	1
\$7,000 under \$8,000	264,733	166,410	13,167	*33,213	.109	.80	23,013	3,060	I	ı	1;	1:	1	1
\$8,000 under \$9,000	321,401	239,572	13,183	.8,596	1 667.	- 430	32,265	7 7 1 4	1 1	1 1	;	: 1	1 1	1 1
\$5,000 Under \$10,000	356 300	325,143	15.031	14 823	6	8 1	17.498	1114	1	1	:	:	.86	.10
	401,820	358,173	.8,902	.6,406	1	1	.9,620	1.804	1.501	.53	.2.839	6.	1	!
\$12,000 under \$13,000	340,838	343,058	23,222	42,199	.86	109	22,401	3,760	1 9	1 :	1 :	1 50	I	1
\$13,000 under \$14,000 \$14,000 under \$15,000	385,284	375.374	12,159	11,615	.2.944	.912	15,321	3.244	7 840	ادر	2,839	.142	1 1	1 1
\$15,000 upder \$18,000	424 957	539 665	13324	•20 186	.85	.36	21 404	2.943	j	ı	.22	:	1	1
\$16,000 under \$17,000	308,010	471,337	10,714	11,343	183	179	15 010	.2.065	1:	1:	6.	F:	I	1
\$17,000 under \$18,000	318,128	545,741	4,571	13,437	: :	: :	21.127	1.793	.4.031	.135	181	6 1		1 1
\$19,000 under \$20,000	316,062	639,962	22,564	21,042	*2,138	.5,302	.14 973	.2,307	1	1	.2,885	.329	.46	.45
\$20,000 under \$25,000	1,275,651	2,728,455	62,551	103,494	6,625	2,818	94,465	15,484	••12,170	1.826	996'6	760	•1,193	•64
\$25,000 under \$30,000	781,399	2,093,495	65,066	122,127	7,699	3,202 8,564	45,516	4.541	: :	: :	20.535	5.573	۱:	1:
\$40,000 under \$50,000	904,564	4,582,585	73,428	215,370	203,948	67,844	57,644	6'6'9	•10,380	.401	6,249	926	:	: :
\$50,000 under \$75,000	1,139,776	9,015,220	132,215	943,427	365,740	207,980	48,938	9.997	9,003	1,854	17,144	23,595	:	:
\$75,000 under \$100,000	432,698	5,728,328	60,784	450,874	104,429	94,739	19,006	2,768	3,808	1,135	8,818	6.569	1.188	11,499
\$100,000 under \$200,000	144 096	9,046,726	42.009	1.130,236	24,133	47,634	4.320	1,268	1.377	706	5,458	7,046	554	999
\$500,000 under \$1,000,000	30,861	4,710,137	12,715	1,108,265	5,069	12,593	1,478		257	1,750	5,676	13.204	4,438	2,609
-	ACC 150 01	69 013 603	706 307	10.055.549	859 418	540 275	464 219	65 688	52.030	14.202	105.706	76,921	13.368	17.288
No administration of the contraction of the contrac	2 431	72.856	2 625	81.868	999	510	844	320	:	:	145	555	F	-206
\$1 under \$1 000	بر. •	115	•	.61	.24	.55	1	ţ	ı	- P	1	1	1	į
\$1,000 under \$2,000	15,768	2,824	-2.841	.644	1	1	1	i	-2,841	.367	1	i	1	ſ
\$2,000 under \$3,000	.5,700	1,093	.5.700	1.390	1.4	-37	۱:	•		1 1	7 265	161	I t	
\$4,000 under \$5,000	73,398	30,256	1.571	5,853	.4) i		1	I	1	. 1	I	ŧ
\$5,000 under \$6,000	120,546	43,610	.7.179	4.650	1	ı	13.391	-64	ı		1	ı	ı	I
\$6,000 under \$7,000	185,521	116,906	10,733	. 29,865	9.	4	C8Z 9.	- 525	1 1	1 1	! !		t i	1 1
\$8,000 under \$9,000	264,975	182,364	.10,343	6.778	1 1	1 1	.9,623	1,000	1	1	I	ı	ļ	1
\$9,000 under \$10,000	322,994	264,564	.7.789	.9.480	1	·	.12 172	1,805	1	ŧ	1 :	1 ;	1	1 5
\$10,000 under \$11,000	329,342	288.727	9,644	76.577	(1	. 5 532	.330	1 503	1 22	::	: :	98.	10
\$12,000 under \$13,000	317,884	316,320	19.622	35,794	. 1	1	•13,389	1.747	1	}	I	1	:	1
\$13,000 under \$14,000	365,626	414,623	*4.503	-7.260	.2 496	71.	. 4,876	*148	2.840	6.	.2 839	.142	1 1	1 1
\$14,000 under \$15,000	300,898	351.607	10.943	10,333	2,430	500	9,430	003.			55.1		ı	ı
\$15,000 under \$15,000 \$16,000 under \$17,000	292,958	447,028	12,877	10,447	: 180	169	10,978	1.881	1 1	I	1 1	1	ı	
\$17,000 under \$18,000	299,956	491,614	.4.570	13,436	: :	: :	.10,494	- 501	.4031	.135	1,194	48	1 1	1
\$19,000 under \$20,000	306,896	594,439	19.871	17,813	.2,138	.5,302	-8,716	1 421		1	.2,885	.329	.46	•45
\$20,000 under \$25,000	1,240,468	2,624,540	57.721	87,620	3,574	1,201	70.290	10,390	12,083	1.824	••10,586	290	1.193	.64
\$25,000 under \$30,000	1 297 410	5 177 453	101 124	272.129	43.702	7,462	70.037	10.856	:	:	19,815	5,294	:	:
\$40,000 under \$50,000	898,839	4,557,880	70,807	194,116	203.726	67,493	56,449	6.857	10,294	1,854	23,388	24 541	1:	1:
#Socious ander \$75,000	1,136,367	6,993,044	131.037	340,002	300 200	04 979	10 00 at	0.740	3 786	133	8 8 7 3	6 547	** 5 71R	111491
\$75,000 under \$100,000 \$100,000 under \$200,000	403,158	9,038,153	84,637	1,189.364	93,963	132.846	12,199	3,033	3,732	5,128	16,725	12,771	1,188	1,256
\$200,000 under \$500,000	143,922	8.948,105	41,980	1,572,400	24 223	47,529	4.305	1,261	1,373	1 750	11.109	20213	4 438	999
\$1,000,000 or more	13,787	6,120,967	6,198	3,836,241	2,889	10,022	7:		311	924	942	6,001	137	942
Nontaxable returns, total	873,416	1,392,630	90,899	159,870	11,474	9,861	439,950	83,589	317	671	16,575	8,461	374	2,075

Table 3.3—All Returns: Tax Liability, Tax Credits, and Taxpayments, by Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

	Taxpayments- Continued	ents—	Earned inc	Earned income credit, retundable portion			Overpayment	yment			Tax due at	Tax due at time of filmo	Predetermine	ined estimated
Size of adjusted gross income	Other laxpayments	ayments				Total	Refu	Refunded	Credited to 198	Credited to 1986 estimated tax			tax pe	alfy
	Number of returns	Amount	returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of refurns	Amount
	(65)	(99)	(67)	(89)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
All returns, total	43,905	1,669	4,743,200	1,498,875	77,424,003	76,220,146	74,914,665	68,933,993	3,948,303	7.286.170	21,210,194	39.091.228	2.035.658	262 232
No adjusted gross income	1,830	.40	33,908	10,776	493,883	958 672	462 535	848 481	43,934	110 191	113,750	229 244	12.517	1346
\$1 under \$1 000 \$1.000 under \$2 000	3,002	. 20	325 085	14 448	2 644 243	157 189	1,746,742	154 055	9 386	3 134	56 429	0 6 6 7 0	:	:
\$2 000 under \$3 000			445,759	116,945	2,740,275	690.764	2 726 721	558.50	32 199	8 369	314 468	29 454	**3,028	142
\$4,000 under \$4 000 \$4,000 under \$5 000	-2.839	34	404,356	150.208	2,607,662	843 620	2,568 602	941 628	39 5637	15.816	431 457	68,040	9809.	214
\$5 000 under \$6 000	.4 340	.519	589,877	282 242	2.475 130	1,077,538	2 424,391	1 061,013	70 049	16 524	657 854	16.391	79.871	800
\$6 000 under \$7 000 \$7 000 under \$8 000	.2.839	*37	706.971	308 071	2,480.670	1,275 727	2 421,124	1.213.106	102.141	62,621	638 612	185 602	34,750	1 396
\$8 000 under \$9,000	3 005	22.	496,710	100,884	2.456,904	1 241 955	2 397,182	1 170,039	91566	29 050	565.727	178 684	27 135	944
\$9 000 under \$10,000	.7 178	157	291 634	37,045	2 669 376	1,255 414	2 575,884	1,260,827	160,669	54 587	562 792	244 241	48 928	2.882
\$10 000 under \$11 000 \$11 000 upder \$12 000	.6,002	06.	113,146	5,584	2,369 417	1 126.013	2,266,313	1 080,984	136,223	45,029	563 184	233 272	47 847	2 034
\$12,000 under \$13,000	2840	318		1 1	2,273,292	1,086,874	2,170,584	1,035,080	149,101	51 793	568 410	283 101	49.755	2,696
\$13,000 under \$14 000 \$14 000 under \$15 000	ı	1	1	1	2,133,707	1,227.270	2 061 254	1,187,407	105,452	39 864	551 811	262.230	58.242	3,686
\$15 000 under \$16 000	1	1		I	2,136,031	1 304 986	2.072,795	1,249 430	91,388	55 556	535,716	333 319	165 67	3,843
\$16 000 under \$17 000	1 1	(1 1	1 (1 864 212	1,241,222	1,957 731	1 188 196	128 054	53 026	504 947	297 273	64 126	3.543
\$17 000 under \$18 000		and the same of th	ı	ı	1,833.814	1 335 393	1 745 375	1,278,918	113,664	56 4/6	439,250	344 197	70 012	2,389
\$19,000 under \$20,000	1 1	1 1		1 1	1,718 461	1,196 936	1 666,077	1 154 265	75 466	42 670	471 621	300 537	37 031	1,863
\$20,000 under \$25,000		1	1		6.950.384	6.361.002	6 719 438	6.059.735	365 403	201 267	452,833	336.974	48 450	3,547
\$25 000 under \$30,000		k		1	5.896 157	6.589 915	5.737,450	6,366,136	249,856	223,779	1,555.726	1,463,462	150 103	14 464
\$40,000 under \$50,000		1 1		1 1	8,984 095 4 960 970	12 864.570 8 676 112	8.713,959	12,332 488	442.732	532,082	2 629,821	3 170,316	258 668	26,781
\$50,000 under \$75,000	}	I	1	1	3,738,235	9,284,952	3,521,963	8 465 173	380 957	819.779	1,35,824	5,135,750	185,119	39 202
\$75,000 under \$100 000 \$100,000 under \$200 000	Í		1	1	673,192	2 855,237	610,349	2 333,094	141,832	522,143	588,670	3.117,032	87,046	20,184
\$200 000 under \$500 000	:	:		1 1	97,099	2,137,831	345,456	2367425	133,007	843.142	502 077	5 515,355	98 725	42.124
\$500,000 under \$1 000,000 \$1,000,000 or more	1 1		ı	1	20,949	1,050,808	7,682	220.014	16 992	830,795	20 095	2,154,984	*6,165	24,042
Taxable returns, total	.14.682	.535			62 861 616	244 245	3,565	982 612	5 488	625,259	10 271	4 662,647	:	:
No adjusted gross income	1	1	1		0.101,101,20 A BEA	200,100,302	507,800,00	/91,777,10	3,587,545	6.881,411	19,879,279	38,310,496	1,909,490	254,049
\$1 under \$1,000	ı	1			+30°+	02.410	3,796	42 481	2,317	19 938	6,061	124 187	712	285
\$1 000 under \$2 000	1	1	1	1	.14,218	1,325	.8.539	209.	5. 679	68.	. 5 166 235	. 233	• 00	: :
\$2 000 under \$3,000	1	1	ı	1	14,890	*3918	-9.212	3,336	.5,678	.582	176,018	23,836	97	2 1
\$4,000 under \$5,000	1 1	1 1	1 1	F I	980,926	255,411	955,041	250,491	23,725	4 920	310,866	38,173	1,585	•46
\$5 000 under \$6,000	1	Į		ì	1,632,960	470,225	1 598,568	463,136	48.751	7 090	544 844	152 743	15 957	*2004
\$7,000 under \$8,000	1 1	1		ı	1.602.673	550.475	1,556,762	501,598	76,808	48,877	552 624	151,536	24,861	941
\$8,000 under \$9,000	1,501	.38	ı	1	2.033 652	755,746	1,972,127	734,373	88 903	21,373	505 145 654,804	232,221	39 602	696 2 146
\$10,000 under \$11,000	2009.	8 .		1	2,264,633	939.920	2 172,648	888,708	143,292	51 213	209,877	201,461	49,377	2.324
\$11 000 under \$12,000 \$12 000 under \$13 000	040 6	1 9	ı		2,143,887	951,985	2,045,683	907,557	123.494	39,404	532,768	211,941	39 458	1,546
\$13,000 under \$14.06J	1	2 1	1 1	1 1	2,051,334	1,098,141	1,992,914	1.063.861	91,858	34 280	510 850	287.019	53 449	3,232
\$14,000 under \$15,000	ı	ı	1	1	2,054,497	1,167,170	1,996,055	1,126,706	83,590	40,464	523,055	316,740	79.143	3,803
\$16,000 under \$17,000	1 1	1 1		1 (2,005,123	1,171,985	1,760,851	1,130,517	124,576	41,469	482 970	274,064	59,484	3,262
\$17,000 under \$18,000 \$18,000 under \$19,000	1 1	1 1	1	1	1,798,972	1,220,680	1,715,068	1,176,661	107 179	44.019	487,342	323,280	65,775	3,786
\$19,000 under \$20,000	ı	ı	1 1	1 1	1.672.404	1,268,763	1,597,230	1,190,513	108,622	38,263	458 798	317.311	35,289	3.438
\$20,000 under \$25,000 \$25,000 under \$30,000	1 1	1	1	(6,840,691	6,020,322	6,618,721	5,746,529	346,740	273,793	1 983,234	1,646,718	215,358	14,113
\$30,000 under \$40,000	ŧ	1 1		ŧ 1	8 925,597	12.614.661	8.661.922	12.098.072	242,167	204,654	1,544,381	1,444,156	146,070	13,781
\$40,000 under \$50,000 \$50,000 under \$75,000	1 1	1 1	1 1	1 1	4.945 733	8.589.682	4,746,360	8,204,270	283,916	385,412	1,730,806	2.735.578	183,434	26,189
\$75,000 under \$100,000		1	ŧ]	671 271	2828 250	3,313,346	3 300 50 4	3/3/768	299,662	1,878,668	5,125 133	224,803	38,940
\$100,000 under \$200,000	1:	1:	1	1	403.608	3,184,518	343,822	2,345,790	132,394	838.728	587,442	5,502,548	96,949	20,176
\$500,000 under \$1,000,000	ı	1	1		20,902	1.048,342	65,206	217.924	16.985	1,264 180	139,374	1 829,625	24,896	24,036
\$ COUCURO OF More	_	1	ı	1	6,941	842,271	3,537	217,388	5,476	654,889	10,266	4,660,462	:	7
Montaxable returns, total	29,223	1,134	4,743,200	1,498,875	14,532,488	8,111,584	14,354,876	7,706.825	360,758	404,759	1,330,915	780,733	126,168	8,182
*Estimate should be used with caution because of the small sumber of same	d the small output	ner of sample	B returns on which if is based	Jacob L										1

Estimate should be used, with Caubion Declause of the amail number of sample returns on which if is based

"Data complexed to and disclosure of momental not special backayes

(1) Indicate proxy year returns with momental as and current and princy year returns with alternative minimum bax.

NOTE. Detail may not add to total because of rounding.

Table 3.4—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed

			Classi	Classified by the highest marginal rate at which tax was computed	narginal rata et whic	th tax was computer	Φ.			Classified by ea	each rata at which tax	was computed
Tax rate classes			Income subject to tax	ect to tax	Tax ge.	Tax generated	드	Income tax after credite	ita			
	Number of returns	Adjusted gross Income	At all retes	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax	Number of returns	Incoma taxed at rata	generated at rate
	Œ	(2)	(3)	(e)	(9)	(8)	ω	(8)	(6)	(10)	(11)	(12)
All marginal rates	96,429,715	2,326,828,359	1,804,851,021	271,813,053	327,441,609	81,988,534	321,508,327	13.8	17.8	96,429,715	1,804,851,021	327,452,512
	10,422,945	35,290,014	15,087,682	15,087,682	1	1	47,888		0.3	96,429,715	270,284,041	'
11 percent	6,524,941	42,789,154	23,441,554	5,409,505	591,849	595,046	402,046		1.7	86,006,770	146,852,559	16,153,781
14 percept	10.547.088	121,613,808	93,724,499	4,900,162	6 533 035	2404113	1,333,162		2 4 2	79,481,829	133,415,922	16,009,91
15 percent	4,043,958	37,962,568	31.573.701	4.236.545	2.886,089	635,482	2.851.153		- 6	23.131.186	44 128 851	6.619.328
16 percent	8.598.359	144 075 429.	107,693,453	14 929 891	11 075 290	2.388.782	10.729.737	7.4	10.01	54 072 716	179 017 709	28 642 832
17 percent	1,328,583	19,009,673	14,182,877	2,159,201	1,459,815	367,064	1,209,962		8.5	4,881,476	13,635,046	2,317,958
18 percent	9,451,657	197,660,295	152,556,342	16,647,489	17,902,091	2,996,548	17,325,995		11.4	49,027,250	159,229,275	28,661,270
20 percent	3,280,014	58,453,793	49,712,150	3,835,586	6,440,210	767,117	6,301,985		12.7	14,899,954	31,011,054	6,202,211
Se peledit	2,303,163	0.000,040	200,100,421	510,205,21	10,302,340	2,124,043	10,132,900		13.0	24,075,039	100,239,646	22,065,961
24 percent	3,073,713	22 717 800	17.062.663	2,047,137	7,503,649	1,102,651	7,535,694		14.3	10,016,462	27,913,491	6,420,103
25 percent	5 857,363	212,565,802	165 532 865	15.968.615	25,057,561	3 992 154	24 535 859		6.41	19.310.456	89 680 929	22 420 23
26 percent	3,227,423	80,230,958	69,202,935	8,075,544	11,292,998	2,099,641	11,353,793		16.4	6,942,749	28,584,143	7,431,87,
28 percent	4,893,220	203,700,902	161,027,058	12,403,899	27,301,182	3,473,092	26,957,072		16.7	14,216,827	63,376,983	17,745,555
30 percent	1,728,049	54,302,503	46,644,014	4,375,936	8,714,994	1,312,781	8,749,425		18.8	3,715,326	15,325,832	4,597,750
32 percent	156,881	6,240,813	5,062,604	360,881	979,045	115,482	966,289		191	340,427	1,374,055	439,698
	4,915,760	253,650,598	202,039,011	23,167,029	39,520,245	7,645,120	39,211,658		19.4	8,983,180	67,629,266	22,317,65
35 percent	108,380	5,354,574	4.290.529	444.123	943.535	155 443	912 139	17.0	203	183.546	6,116,594	2,759,642
38 percent	2,777,065	174.399.161	140.434.245	15 429 771	32.662.702	5.863.313	32.517.565		23.2	5 154 645	46.307.453	17.596.83
42 percent	1,401,899	117,452,992	93,658,792	12,997,570	25,771,245	5,458,979	25,531,492		27.3	2,452,746	37,060,085	15,565,23
45 percent	304,144	37,972,107	29,723,164	3,180,993	9,454,676	1,431,447	9,410,808		31.7	773,989	14,619,020	6,578,55
48 percent	173,912	14,774,057	11,863,922	1,674,885	3,794,046	803,945	3,821,840		32.2	293,604	4,976,093	2,388,52
50 percent	341,059	137,776,279	110,320,085	62,862,926	11,120,178	31,431,463	10,902,302	349	353 436	341,059	17,023,938 62,862,926	31,431,463
					or solid	loint returns one returns of	11 3					
			Classic	Classified by the Mohaet marring rate at which the way was reduced and which was was a second of the	industrational subject	h foy was compided				Guesified by on	Cucelfied to each rate of which to use one	population out
			0000	months in Bridge	arginol late at will	andinos cau var in				and an analysis of the	acii rale ot winch tox	nas combaten
Tax rate classes			Income subject to tax	ect to tax	Тах 96.	Tax generated	=	Income tax ahar credits	lts			Income tax
	Number of ratums	Adjusted gross income	At all retes	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax	Number of returns	Income laxed at rate	generated at rate
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All merginel rates	46.084.484	1.812.187.187	1.225.891.758	188.018.888	236.605.589	80.793.132	232,230,723	14.4	18.8	46 084 484	1 225 891 758	5.6 608 310
O percept	_	14 389 388	5 248 318	5 248 318		201/22/100	10 072			46.084.484	160 469 200	200000
11 percent	2.154.688	21,489,813	10.013,586	2,385,991	261.392	262.459	184.551	- 60	0 F	43.564.941	92,660,342	10.192.638
12 percent	2,137,762	25,957,016	14,559,262	2,331,263	791,813	279,752	099'969	2.7	4 8	41,410,253	88,338,018	10,600,562
14 percent	4,788,252	75,392,917	48,877,661	11,002,587	3,946,548	1,540,362	3,667,391	4 9	7.5	39,272,491	165,491,978	23,168,87;
16 percent	4.804.480	99 535 294	69 968 463	10 440 956	7 097 311	1 670 553	6 757 613	1 8	0.7	34 484 239	136 876 729	21 900 277
17 percent		1	1	1	1	1			; 1			
18 percent	5,308,234	134,611,825	100,059,372	11,677,276	11,712,449	2,101,910	11,333,758	8 4	113	29,679,759	118,180,841	21,272,551
20 percent	5 280 014	162 225 230	- 103 480 103	12 205 131	16 446 409	0.00 407 0	15.046.021	1 6	1 5	203 170 10	000 689 00	01 021 560
23 percent	9,209,914	022,223,201	23,403,123	15,533,131	10,443,430	2,104,929	12,610,01	n,	2	626,176,45	606,000,66	Jac'156'12
24 percent						1		l 1	1		1 1	1
25 percent	5,827,344	212,017,657	165,102,451	15.922,445	24,991,906	3,980,611	24,480,171	115	148	19,081,611	89,085,999	22,271,500
26 percent	4 416 274	188 628 416	148 763 602	11 329 155	- 25 189 624	9 172 163	24 883 429	13.0	16.7	13 254 267	- GO 025 496	16 807 419
30 percent			300		10000	3	031,000,13	2	2	5		
32 percent	1	1 1				1 1	1					
33 percent	4.850,660	252,019,245	200,681,062	23.001,386	39,253,131	7,590,457	38,945,491	15.5	19.4	8.837,993	67,021,542	22,117,109
34 percent	1	ı	ı	1	1	i	Ī	1	ı	ı	I	ı
Section 1	1 0	1	1 00	1	1 9	1 8	0	1	1	0	0	1 6
38 percent	1.050.511	149.271,411	76 478 251	13,589,554	27,644,416	5,164,030	27,515,069	784	27.3	3,987,333	39,856,540	15,145,485
45 percent	286,075	36,408,673	28,519,628	3,033,206	9,082,237	1,364,943	9,040,541	248	31.7	726,687	13,947,165	6,276,22
49 percent	224,324	36,593,948	30,434,552	4.893,021	10,949,381	2,397,580	10,732,090	27.8	35.3	440,612	16,823,467	8,243,499
50 norront	216 288	104 827 518	R4 549 738	47 992 740	38 087 92A	03 996 370	37 062,891	35.4	43.8	216,288	A7 992 740	23 996 37

Table 3.4—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

1,851,120 1,716,869 1,740,862 2,317,958 1,768,492 1,330,055 808,418 503,294 439,698 332,074 220,313 694,012 85,328 84,005 176,280 131,108 134,406 148,732 129,718 200,549 154,029 145,818 15,338,818 171,837 152,958 82,022 98,231 **61**2,421 445,621 2,335,378 Income tax generated at rate Income tax generated at rate was computed was computed 48 (36) rate at which tax 21,103,256 16,828,363 14,307,239 12,434,726 13,635,046 9,824,956 6,650,273 775,709 700,040 259,146 790,653 489,583 357,994 388.024 200,470 1,374,055 728,379 607,723 405,339 347,186 182,271 income taxed at reta 5,263,723 208 incoma taxed at rate 10,478,145 610,938 09,608,304 ,273,204 955,989 594,930 463,279 ate et which 1,421,903 2,887 (32) (47) Classified by each 9,326,612 8,218,949 7,141,292 5,992,880 75,166 30,288 16,746 10,205 Classified by 4,881,476 3,552,893 2,441,082 1,603,478 340,427 Number of returns 198.826 80,087 39,503 17,014 Number of returns 9,328,812 134 83,546 304,114 145,187 12,487 5,079 501,249 373,274 228,845 + 1 34 <u>6</u> 28 As a percent of income subject to tax As e percent of income subject to tax (3) 26 5.4 7.5 1 | 9 6 23 1 27 9 31 9 1 4 1 1 4 1 1 3 4 1129 16.8 353 2.6 0.3 0.4 2.3 5.6 85 85 124 124 146 169 1.511 26.0 30.5 33.8 (45) (33) Income tax after credits Income tax after credits As a percent of adjusted gross income As a percent of adjusted gross income 19 1 24 1 26 5 24 8 36.5 20.8 23.1 26.1 17.1 11 33 50 50 75 1 12.7 16.3 15.5 17.0 (35) 3,984 16,422 150,473 493,277 1,209,962 1,624,733 1,790,178 2,620,609 -,922,958 966,289 912,139 --618,562 297,210 214,302 992,404 170,212 755,373 3,939 12,208 42,154 90,692 266,166 249,654 229,673 73,057 117,629 150,685 Separate returns of husbands and wives 2,290,236 1889 13,833,501 Total Returns of heads of households Total £3 3 55, rate at which tax was computed Classified by the highest marginal rate at which tax was computed At marginal rate 130,783 149,131 175,860 367,064 305,308 262,138 115,482 121,543 54,075 36,690 694,012 491,499 283,208 155,443 4,289 4,055 19,089 25,746 19,114 43,097 50,635 12,429 29,592 612,421 3,342,235 11,500 11,543 17,721 54,662 815,893 8 (42) Tax generated Tax generated ¥ 130,268 425,315 734,338 1,459,815 1,830,166 1,913,556 2,706,320 979,045 -621,104 298,949 219,900 1,114,996 5 4,251 12,112 46,004 97,977 74,089 151,418 249,492 228,149 73,490 170,797 943,535 16,848 65,655 15,337,447 2,335,287 At all retes 960.1 8 £ At all 1,459,968 1,188,934 1,242,761 1,256,146 2,159,201 1,696,153 1,310,691 289,387 120,167 76,438 ate 388,024 Classified by the highest 110,094 38,987 33,794 136,348 160,915 -63,890 46,170 63,289 165,643 113,412 120,560 27,620 60.392 1.224,842 At marginal rate 86,882 ,011,456 360,881 444,123 18,052,241 2,047,911 2,452,838 (58) **€** Income subject to tax Income aubject to tax 11,365,545 2,377,111 974,261 633,273 1,459,968 3,764,534 6,502,488 8,769,237 14,182,877 15,349,192 14,385,689 -17,952,**66**3 5,062,604 2,538,331 430,413 1,080,732 822,779 229,275 482,129 1,290,529 154,467 226,695 560,304 953,720 639,647 897,911 109,608,304 10,478,145 877,960 At all rates (27) 8 4,679,086 7,267,888 10,677,444 12,849,346 19,009,673 19,679,813 18,010,464 2,968,233 1,287,599 820,502 3,127,240 548.146 --188.443 --687,105 2,072,142 148,574,816 22,717,899 13,884,043 -6,797 365,299 396,213 835,989 -631,352 1,305,949 952,583 275,834 5,354,574 Adjusted pross income Adjusted gross income 208,916 873,901 13,419,20 (58) 8 1,107,663 1,077,657 1,148,412 1,111,404 1,328,583 1,111,811 837,604 839,744 423,307 156,881 44,878 13,542 6,541 10,205 108,380 7,408 30,019 9,326,612 Number of refums 95,758 65,243 67,448 107,195 127,975 - 69,160 75,269 53,639 65,100 40,584 22,489 4,527 Number of returns 58,863 8 33 Tax rate classes Tax rate classes marginal rates All marginal rates 16 percent 17 percent 18 percent 16 percent 17 percent 20 percent 22 percent 23 percent 25 percent 26 percent 37 percent 37 percent 38 percent percent percent percent 0 percent percent percent 0 percent percent percent percent percent ₹ 7 2 4 5 4 5 4

Table 3.4—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

						Retums of single persons	persons					
			Class	Classified by the highest marginal rete et which tax was computed	narginal rete et whic	th tax was computed				Classified by ee	Classified by each rete et which tax was computed	vas computed
Tax rete classes			Income subject to tax	ject to tax	Тах де	Tax genereted	ч	ncome tax efter credits	ts			and comment
	Number of returns	Adjusted gross income	At all retes	At marginal retes	At all retes	At marginal rete	Total	As a percent of adjusted gross income	As a percent of income subject to tax	Number of returns	Income taxed et rete	generated et rate
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(89)	(69)	(60)
All marginal rates	40,181,726	551,787,353	458,872,814	67,091,107	73,163,306	16,938,274	73,153,866	13.3	15.9	40,181,726	458,872,814	73,170,206
0 percent	6,699,981	16,228,337	8,269,302	8,269,302	1	1	32,932	0.2	0 4	40,181,726	88,290,673	1
11 percent	3,227,353	13,666,154	9,508,967	1,795,593	195,938	197,515	197,134	14	21	33,481,745	36,588,144	4,024,696
12 percent	2,582,969	14,226,528	10,436,055	1,292,344	481,907	155,081	473,821	3.3	4.5	30,254,392	30,070,624	3,608,475
14 percent	4,540,237 4,043,958	32,535,556	31 573 701	4,777,154	1,806,144 2,886,089	635 482	2,851,153	5 5 5	න ල ග	27,671,423	55,203,140	6,619,328
16 percent	3.665.904	43.331.219	36.771.270	4.328.019	3.880.002	692.483	3 881 432	0 6	10.6	19.087.228	41,184,984	6.589.597
17 percent	1	1				1		; 1	1	1	1	1
18 percent	2,962,452	42,494,756	36,508,130	3,210,170	4,285,386	577,831	4,294,399	101	11.8	15,421,324	30,495,099	5,489,118
20 percent	2,442,410	40,443,330	35,326,461	2,524,895	4,526,654	504,979	4,511,807	11.2	12.8	12,458,872	24,360,782	4,872,156
22 percent	1	ı	ı	1	1	1	ı	1	1	I	I	ı
23 percent	3,073,713	60,353,713	52,774,797	4,794,137	7,503,649	1,102,651	7,536,694	12.5	14.3	10,016,462	27,913,491	6,420,103
24 percent	1	1	1	ı	ı	1	I	ı	í	I	I	I
25 percent	ı	ı	ı	1		1	Ī	1	1	I	I	ı
26 percent	3,227,423	80,230,958	69,202,935	8,075,544	11,292,998	2,099,641	11,353,793	14.2	16.4	6,942,749	28,584,143	7,431,877
S8 percent	1	1	ı	ı	ŀ	1	1	ı	1	ı	I	ı
30 percent	1,728,049	54,302,503	46,644,014	4,375,936	8,714,994	1,312,781	8,749,425	16.1	18.8	3,715,326	15,325,832	4,597,750
32 percent	ı	ı	1	1	1	ı	ı	ı	ı	I	ı	I
33 percent	500	- F33 C64 C6	- 125 080 00	1 2 1 1 1 1 1 2	200 000 0	710 120		١٥	۱۶	726 280 1	116 504	2 750 642
35 percent	200,000	toning (100	1,0,500,52	7 10 17	1005,300,0	12.50	2,000,000,0	2 1	§ 1	1/3,108,1	1000	100 m
	0,000	000,000		0000	, 00	000	010001	0		100	0.00	0.000
38 percent	526,346	23,821,802	20,406,824	1,726,805	4,768,794	656,186	4,752,842	0 50 0	23.3	1,087,225	6,045,573	2,297,318
42 percent	284,021	15,733,330	13,980,551	1,713,784	3,770,034	19,789	3,778,432	9 77	0.72	6/8,000	5,089,405	2,369,575
49 Delicent	167.371	13 953 555	11 230 648	1 598 447	3 574 146	767 255	3 607 537	25.0	32.1	276 A58	4 618 099	2 2 1 6 6 8 7
	; I	1		: 1	2	1		2	- -	1	2 1	
50 percent	109,487	27,749,380	21,577,948	12,257,320	9,414,232	6,128,660	9,269,687	33 4	43.0	109,487	12,257,320	6,128,660

() Less than \$500 (1) Less than 0 05 percent. NOTE. Detail may not add to total because of rounding

Table 3.5-All Returns with Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income

	10 de 11 de							Tax genereted at specified rate	it specified rate			
Size of edjusted gross income	returns with	Taxable	Income subject	Tax generated	0	0 percent		11 percent			12 percent	
	to tax		i		Number of returns	Income subject to tax	Number of returns	Incoma subject to tax	Tax generated at rete	Number of returns	Incoma subject to tax	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(9)	6	(8)	(6)	(10)	(11)	(12)
Total	96,429,715	1,820,740,833	1,804,651,021	327,452,512	96,429,715	270,284,041	86,006,770	146,852,559	16,153,781	79,481,829	133,415,922	16,009,911
Under \$2,000	2,839,927	1,669,405	2,395,250	10,930	2,839,927	2,321,768	_	73.482	8,083	1	1	ı
\$2,000 under \$4,000	6,056,963	11,141,247	11,321,964	103,167	6,056,963	10,439,939	1,529,478	703,748	77,412	242,816	158,146	18,978
\$6,000 under \$8,000	6,348,439	30,718,709	30,715,667	1,828,982		15,670,798		6.473.010	712,031	4.241.693	4.089.921	490 790
\$8,000 under \$10,000	6,634,169	43,748,958	43,697,884	3,327,671	6,634,169	17,488,351		8,764,735	964,121	5,225,278	5,777,220	693,266
\$10,000 under \$12,000	5,770,252	48,023,339	47,852,936	4,218,554	5,770,252	15,653,533		8.770.247	964,727	5,275,473	6,899,842	827,981
\$12,000 under \$14,000	5,394,916	54,592,813	54,318,587	5,363,323	5,394,916			8.627.034	948.974	5,147,665	7,856,508	942,781
\$14,000 under \$16,000	5,212,090	61,848,129	61,469,159	6,587,475	5.212,090		_	8,676,961	954,466	5,102,589	8,180,309	981,637
\$18,000 under \$18,000	4.647.403	63,073,992	62,575,837	7.161,089	4.647,403	13,338,239	_	7,922,695	871,496	4,564,057	7,572,332	908,680
\$20,000 under \$25,000	8 956 766	161 717 718	160 270 252	20.74,276	8 956 766		8 934 807	7,593,652	835,302	4,293,862	1,322,781	978,734
\$25,000 under \$30,000	7,445,922	164,077,077	162,318,657	23,221,319	7,445,922	23.296.657		14,118,292	1.553.012	7 428 372	13 916 005	1,924,393
\$30,000 under \$40,000	11,625,435	320,091,716	317,269,863	50,380,171	11,625,435	38,191,933	_	23,306,360	2,563,700	11,597,200	23,159,364	2.779.124
\$40,000 under \$50,000	6,694,035	233,646,097	231,532,547	41,864,325	6,694,035	22,744,972	_	13,875,433	1,526,298	6,685,332	13,847,802	1,661,736
\$50,000 under \$75,000	5,616,867	259,467,072	256,562,099	55,632,566	5,616,867	19,259,141	_	11,779,953	1,295,795	5,610,783	11,777,699	1,413,324
\$75,000 under \$100,000	1,261,020	82,293,087	80,810,661	21,512,486	1.261.020	4,309,429	<u>-</u> -	2,631,084	289,419	1,259,671	2,629,461	315,535
\$100,000 under \$200,000	905,145	90,834,865	89,041,008	29,214,748	905,145	e e		1,870,434	205,748	903,669	1.867,101	224,052
\$500 000 under \$1 000 000	40 918	22,919,669	21,162,641	0.822,640	230,939	/93,050	236,852	4/9,8//	52,786	236,791	478,090	57,371
\$1,000,000 or more	17,181	32,087,247	32,047,855	15,711,690	17.181	57.235		34.796	3,828	40,902	34 689	10,181
						x nemerated at spec	Tax memerated at specified rate. Continued					
					1							
Size of adjusted gross income		14 percent			15 percent			16 percent			17 percent	
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of refurns	income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	73,545,238	234,388,990	32,814,459	23,131,186	44,128,851	6,619,328	54,072,716	179,017,702	28.642.832	4,881,476	13,635,046	2.317.958
Under \$2,000	1		1	1	1			, I			!	
\$2,000 under \$4,000	58,281	20,131	2.818	1	1	1	ı	1	I		1	
\$4,000 under \$6,000	727,983	256,770	35,948	5.678	*2,169	.325	!	1	ı	I	1	1
\$6,000 under \$8,000	3,508,428	4,404,998	616.700	301,812	69,087	10,363	.21,374	7,853	1,256	I	I	ı
\$5,000 under \$10,000	4,052,103	8,028,084	1,123,932	3,186,781	3.504,492	525,674	166,877	132,282	21,165	1 0	1 ;	1 3
\$12,000 under \$14,000	4,763,760	9,741,356	1,363,790	2,615,443	5,370,136	805,520	2,561,635	5,605,463	896,874	565,610	89,504	15,215
\$14,000 under \$16,000	4,922,365	12,160,150	1,702,421	2,380,867	4,931,769	739,765	2,675,697	5,691,360	910,618	708,467	1,811,108	307,888
\$16,000 under \$18,000	4,471,029	12,988.868	1,818,441	1,968,859	4,093,942	614,091	3,110,745	6,268,763	1,003,002	581,097	1,748,229	297,199
\$18,000 under \$20,000	4,237,638	13,217,979	1,850,517	1,717,016	3,585,197	537,780	3,336,751	8,466,146	1,354,583	534.255	1,691,285	287,519
\$25,000 under \$30,000	7,402,739	26.972.922	3 776 209	1.962.191	5,937,845	614.571	6.685.287	24,614,773	3,938,364	589,563	2,791,197	474.503
\$30,000 under \$40,000	11,585,265	46,038,212	6,445,350	1,884,548	3,938,703	590,805	10.932.888	42.641.587	6 822 654	593,064	1,530,27	325,651
\$40,000 under \$50,000	6,677,895	28,033,673	3,924,714	671,019	1,402,324	210,349	6,534,842	26,491,558	4,238,649	130,803	422,494	71,824
\$50,000 under \$75,000	5,607,592	23,898,791	3,345,831	430,383	898.948	134,842	5,508,959	22,624,679	3,619,949	91,112	294.292	50,030
\$75,000 under \$100,000 \$100 000 under \$200 000	1,258,934	5,340,294	747,641	106,091	221,697	33,255	1,238,920	5,063,244	810,119	18,064	58,329	9.916
\$200,000 under \$500,000	236.781	971.754	136.046	33,631	70.289	10 543	233 128	3,586,337	148 218	2,5/3	56,110	9,539
\$500,000 under \$1,000,000	40,898	172,250	24,115	3,818	7,980	1,197	40.206	163.459	26.153	689	2,255	378
\$1,000,000 or more	17,168	70,207	9,829	2,231	4,661	669	16,765	66,587	10,654	402	1,298	221
Footnote(s) at end of table												

Table 3.5—All Returns with Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

One of the control of the c						1	Tax generated at specified rate—Continued	cified rate—Continux	p _e				
Number of Numb	Size of adjusted aross income		18 percent			20 percent			22 percent			23 percent	
1, 15, 15, 15, 15, 15, 15, 15, 15, 15,		Number of returns	Income subject to tax	Tax genereted et rete	Number of returns	Income subject to tax	Tax generated et rate	Number of returns	Income subject to tax	Tax genereted et rete	Number of returns	fncome subject to tax	Tax generated et rate
1,1,2,1,2,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1		(2S)	(26)	(27)	(59)	(23)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
1,25,0.06 1,412,227 2,54,001 3,54,00		49,027,250	159,229,275	28,661,270	14,899,954	31,011,054	6,202,211	24,675,639	100,299,846	22,065,966	10,016,482	27,913,491	6,420,103
1,000 1,00	Under \$2,000	1	1	1	I	I	ı	ı	i	1	1	1	i
1.550.08 1.52.77 1.50.0	\$2,000 under \$4,000	1	I	1	ı	t	ı	1	1	l	1		1
1,175,006 1,41,272 2,54,201 1,24,513	\$4,000 under \$6,000	1	ı						! !		1 1		I I
1,755,006 1,412,01 26,371 2,647 2,64	\$6,000 under \$6,000	-8.517	-2.720	- 490			1	1	1	1	1	1	ı
2569666 4-94-307 354-301 354-301 354-301 355-304 35-	\$10,000 under \$12,000	50,088	39,371	7,087	l	1	ì	1	1	ı	1	1	ŀ
1,505,546 4,64,404 4,94,405 10,04,799 1,10,4799 1,0,47	\$12,000 under \$14,000	1,725,036	1,412,227	254,201	.5,678	.7,134	1,427	38,571	38,855	8,548	1	ł	ı
Colored Colo	\$14,000 under \$16,000	2,539,858	4,194,305	808,975	1,224,814	849,350	169,870	35,568	55,196	12,143	1 3	1 6	18
11.023.444 1.04.02.045 1.04.044 1.04	\$16,000 under \$18,000	2,378,173	4,891,494	880,469	1,770,735	3,156,507	631,301	21,327	47,842	10,525	852,686 1 425 351	496,122	629 786
6,565,0567 2,246,0666 4,067,056 5,546,057 1,187,467 1,187,467 1,187,467 1,187,467 1,187,467 1,187,467 1,187,467 1,187,467 1,187,467 1,187,467 1,187,477 1,	\$18,000 under \$20,000	2,472,714 6,972,178	5,229,349	2 953 446	3.450.035	7,649,813	1 529 963	467.945	428.454	94,260	2,639,443	7,926,856	1,823,177
1,136,234 2,124,628 2,465,320 2,465,320 2,465,320 2,465,320 2,465,320 2,465,320 2,465,320 2,465,320 2,464,072 2,665,320 2,46	\$25,000 under \$30,000	6.883.063	22,460,865	4,042,956	2,491,056	5,937,313	1,187,463	2,894,823	7,261,688	1,597,571	1,906,963	6,185,007	1,422,552
SERON 317 S. 1208 17.4 S. 1208 17.4 <th>\$30,000 under \$40,000</th> <td>11,336,344</td> <td>43,644,565</td> <td>7,856,022</td> <td>2,466,533</td> <td>6,006,697</td> <td>1,201,339</td> <td>8,214,000</td> <td>33,510,867</td> <td>7,372,391</td> <td>1,865,348</td> <td>6,167,002</td> <td>1,418,411</td>	\$30,000 under \$40,000	11,336,344	43,644,565	7,856,022	2,466,533	6,006,697	1,201,339	8,214,000	33,510,867	7,372,391	1,865,348	6,167,002	1,418,411
1,256,381 3,216,381 3,216,381 3,216,381 3,2216,381 3,2216,381 3,2216,381 3,2216,381 3,2216,381 3,2216,381 3,2216,381 3,221,381	\$40,000 under \$50,000	6,620,372	27,208,742	4,897,574	789,382	1,866,390	373,278	5,763,591	26,012,509	5,722,752	661,303	2,188,44/	503,343
1,000,5516 3,000,5014 1,0	\$50,000 under \$75,000	5,589,380	23,316,988	4,197,058	518,528	1,234,876	246,975	5,044,075	22,991,817	5,058,200	427,158	1,418,883	326,343
Color Colo	\$75,000 under \$100,000	1,255,391	5,221,337	939,841	124,054	290,880	58,176	790,314	3,152,474	793 988	92,658	308 284	20 905
17,165 168 922 30,400 4,566 10,6153 2,239 16,5391 36,463 3,817 12,711	\$100,000 under \$200,000	236.473	952.760	171,497	37,176	85,111	17,022	199,207	908,445	199,858	33,608	111,915	25,740
17,165 69,066 12,430 2,550 6,193 1,299 14,533 65,888 14,4464 2,228 7,419 1,613,1046	\$500,000 under \$1,000,000	40,882	168,932	30,408	4,506	10,615	2,123	36,369	165,831	36,483	3,817	12,711	2,923
Carry Carr	\$1,000,000 or more	17,165	950'69	12,430	2,630	6,193	1,239	14,533	65,838	14,484	2,228	7,419	1,/06
1,000,000 1,00						-	Tax generated at spe	cified rate—Continu	Pe				
Number of Income subject Tax generated Number of Income subject Tax generated Number of Income subject Tax generated Number of Income subject Income sub	Size of editted grees journe		24 percent			25 percent			26 percent			28 percent	
1,603,478 6,263,723 1,503,294 19,310,456 89,680,929 22,420,232 6,942,749 28,584,143 7,431,877 14,216,827 63,376,983 17,7 1,603,478 6,263,723 1,503,294 19,310,456 89,680,929 22,420,232 6,942,749 28,584,143 7,431,877 14,216,827 63,376,983 17,7 1,603,478 6,263,723 1,503,294 19,310,456 1,1249 1,243,742 1,1249 1,243,742 1,1249 1,243,742 1,1249 1,243,742 1,1249 1,243,742 1,1249 1,243,742 1,1249 1,243,742 1,1249		Number of returns	-	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	_	Tax genereted et rete	Number of returns	Income subject to tax	Tax generated at rate
1,603,478 6,263,723 1,503,294 19,310,456 89,680,929 22,420,232 6,942,749 28,584,143 7,431,877 14,216,827 63,376,983 17,77		(37)	(%)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Color Colo		1 603 478	6.263.723	1,503,294	19.310.456	89.680.929	22.420.232	6,942.749	28,584,143	7,431,877	14,216,827	63,376,983	17,745,555
The color of the	1 de la constante de la consta									1	I	ı	1
	\$2.000 under \$4.000	1	ı	1	I	1	ı	1	1	1	1	ı	1
	\$4,000 under \$6,000	1	1	1	ı	I	Ī	ı	ı	ı	I	1	I
	\$6,000 under \$8,000	1	1	1	1	I	1		ı	1			
	\$8,000 under \$10,000	!!		1 1	1 1				I		ı	ı	1
— —	\$12,000 under \$14,000	ı	1	1	ı	I	ı	1	1	1	I	I	I
— — — — — 11,649 — — — — 1,4,208 — 1,649 — — — 1,632 — 1,4,208 — 1,4,208 — 1,4,208 — 1,4,208 — 1,4,208 — 1,1,1,11 — 1,1,1,11 — 1,1,1,11 — 1,1,1,11 — 1,1,1,11 — — 1,1,1,11 — 1,1,1,11 — 1,1,1,11 — 1,1,1,11 — 1,1,1,11 — 1,1,1,11 — 1,1,1,11 — 1,1,1,11 — 1,1,1,11 — 1,1,1,11 — 1,1,1,11 — 1,1,1,1,11 — 1,1,1,1,11 — 1,1,1,1,11 — 1,1,1,1,11 — 1,1,1,1,1,1 — 1,1,1,1,1 — 1,1,1,1,1 — 1,1,1,1,1 — 1,1,1,1,1,1 — 1,1,1,1,1 — 1,1,1,1,1 — 1,1,1,1,1 — 1,1,1,1,1 — 1,1,1,1,1 — 1,1,1,1,1 — 1,1,1	\$14,000 under \$16,000	1	1	1	.7,178	.5,095	•1,274	ı	1	1	I	1	1
304 221 445,187 106,845 54,817 1,2315 3,768,249 980,005 50,813 17,177 475,204 1,659,389 398,253 422,250 470,292 117,573 1,790,748 7,986,249 980,005 50,813 17,171 566,723 2,765,444 663,709 6,081,330 21,433,709 5,373,427 1,890,705 5,373,427 1,890,708 2,505,108 2,506,108 2,524,768 1,741,709 90,039 495,399 166,379 2,730,061 6,681,330 2,1433,709 4,756,108 2,505,108 2,536,174 2,205,108 2,506,108 2,536,717 2,536,717 2,826,639 6,537,644 3,559,175 2,536,717 2,826,755 4,434 3,536,316 4,901,990 6,217,131 1,717 00 17,281 96,339 23,856 1,125,471 1,634,372 1,644,45 149,356 1,137,369 6,217,131 1,737,40 00 17,281 96,339 23,856 1,125,471 1,644,42 1,544,45 149,356 <t< th=""><th>\$16,000 under \$18,000</th><td>1</td><td>1</td><td>1</td><td>.20,880</td><td>.46,595</td><td>11,649</td><td> [</td><td>1 8</td><td> ;</td><td>6,523</td><td>.208</td><td>1,178</td></t<>	\$16,000 under \$18,000	1	1	1	.20,880	.46,595	11,649	[1 8	;	6,523	.208	1,178
475.204 1.65.338 388.253 470.292 177.573 1.790.748 7.986.205 2.076.413 169.359 259.233 566.723 2.765.444 663.709 6.081.330 21.433.7427 1.837.427 1.837.025 9.635.030 2.505.108 2.96.848 5.247.668 1.93.2274 5.247.668 1.963.329 1.95.444 1.907.48 1.963.030 2.505.108 2.96.848 5.247.668 1.93.2274 5.443.44 3.559.175 3.536.717 2.82.66.756 5.243.68 4.56.944 3.553.074 3.553.074 3.553.074 3.553.074 3.553.074 3.553.074 3.553.074 3.553.074 3.553.074 3.553.074 3.543.074 3.553.074 3.543.074 3.553.074 3.553.074 3.543.074 3.553.074 3.553.074 3.543.074 3.544.45 3.544.45 3.544.45 3.544.45 3.544.45 3.544.45 3.544.45 3.544.45 4.400.078 3.544.45 4.400.078 4.540.078 4.540.078 4.540.078 4.540.078 4.540.078 4.540.078 4.540.078 4.540.078 4.540.07	\$18,000 under \$20,000	304 221	745 187	106 845	719,217	146.865	36.716	1 989 576	3 769 249	980.005	50.813	117,117	32,793
566.723 2.765,454 663,709 6.081,330 21,433,709 5.373,427 1.837,025 9.655,030 2.505,108 2.196,828 5.247,668 1.433,709 5.247,668 1.433,709 5.247,668 1.433,709 5.247,668 1.433,709 5.247,668 1.433,709 5.247,668 1.433,709 5.247,668 1.433,709 5.247,668 1.433,709 5.247,668 1.433,709 5.247,668 1.433,709 5.247,668 1.433,709 5.247,668 1.433,709 5.247,668 1.433,709 5.247,668 1.433,709 5.247,668 1.433,709 5.247,648 1.433,709 5.247,648 1.137,309 6.217,131 1.137,309 6.217,131 1.137,309 6.217,131 1.137,309 6.217,131 1.137,309 6.217,131 1.137,309 6.217,131 1.137,309 6.217,131 1.137,309 6.217,131 1.137,309 6.217,131 1.137,309 6.217,131 1.137,309 6.217,131 1.137,309 6.217,131 1.137,309 6.217,131 1.137,309 4.410,078 1.137,309 1.130,303 1.130,303 1.130,309 1	\$25,000 under \$30,000	475,204	1,659,389	398,253	423,250	470,292	117,573	1,790,748	7,986,205	2,076,413	169,359	259,233	72,585
17.281 95.39 22.894 77.300 6.181.487 1.655.372 424.545 2.331.682 606.237 4.971.990 26.372.438 7.3 18.077 99.399 22.886 1,125.471 6.181.487 1.655.372 105.899 574.445 149.356 1.137.369 6.217.131 1.7 17.281 95.39 22.884 7.887.12 1.684.372 105.899 574.445 149.356 1.137.369 6.217.131 1.7 17.281 22.894 7.88.712 4.337.927 1.084.482 92.352 509.277 132.412 803.739 4.410.078 1.106.89 3.446 19.574 4.698 1.997.70 2.73442 33.608 3.462 4.10.078 1.106.89 1.110.630 1.110.630 1.106.89 3.546 3.606 5.30 4.49.942 3.108 3.198 14.929 81.388 400 2.208 5.30 14.529 79.344 19.836 2.228 12.299 3.198 14.529 81.388	\$30,000 under \$40,000	566,723	2,765,454	663,709	6,081,330	21,493,709	5,373,427	1,837,025	9,635,030	2,505,108	2,196,828	5,247,668	1,469,347 5,412,981
18.007 95.391 22.884 5.002.889 5.75.310,01 105.88 5.75.445 149.386 1.137.389 6.217,131 1.118,007 15.25.31 105.88 1.137.389 1.1388 1.1388 1.1388 1.137.389 1.137.389 1.137.389 1.1388 1.1388 1.1388 1.1388 1.1388 1.137.389 1.1388 1.1388 1.1388 1.1388 1.1388 1.1388 1.1388 1.1388 1.137.389 1.1388 1.13	000 order 600 order	000.00	000000	0,000	21,000,0	20,200,100	6 907 515	424 645	0 331 680	606 237	4 971 990	96 372 43B	7.384.283
17.281 95.391 22.884 788.712 4,337.927 1,084.482 92.352 509.277 132.412 803.739 4,410.078 1,534 3.546 19,574 4,698 199,118 1,093.767 273.442 33,608 18,515 4,4234 202.409 1,110,630 1,110,630 1,110,630 1,110,630 1,110,630 1,110,630 3,10 1,110,630 1,110,630 1,110,630 1,110,630 3,10 1,110,630 1,110,630 1,110,630 3,10 1,110,630 3,10 1,110,630 1,110,630 3,10 1,110,630 1,110,630 3,10 1,110,630 1,110,630 3,10 1,110,630 1,110,630 3,10 1,110,630	\$50,000 under \$75,000 \$75,000 under \$100,000	18,007	495,700 99,399	23,856	1,125,471	6,181,487	1,545,372	105,899	574,445	149,356	1,137,369	6,217,131	1,740,797
3,546 19,574 4,688 199,118 1,093,767 273,442 33,008 185,513 46,544 205,149 1,10,500 2,208 530 14,529 79,344 19,836 2,228 12,299 3,198 14,929 81,388	\$100,000 under \$200,000 .	17,281	95,391	22,894	788,712	4,337,927	1,084,482	92,352	509,277	132,412	803,739	4,410,078	1,234,822
400 2,208 530 14,529 79,344 19,836 2,228 12,299 3,198 14,929 81,388	\$200,000 under \$500,000 \$500,000 under \$1,000,000	3,546	3,803	913 913	36,350	199,770	49,942	3,817	21,068	5,478	37,024	203,154	56,883
	\$1,000,000 or more	400	2,208	530	14,529	79,344	19,836	2,228	12,299	3,198	14,929	81,388	22,789

Table 3.5—All Returns with Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

						ax ganerated at sp	Tax ganerated at specified rate—Continued	реп					
Size of adjusted gross income		30 percent			32 percent			33 percant			34 percent	sent	
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax ganerated at rate	Number of returns	Income subject to tax	Tax genarated al rata	d Number of returns	of Incoma subject to tax		Tax generated; al rate
	(49)	(95)	(51)	(52)	(53)	(54)	(55)	(99)	(57)	(58)	(65)		(60)
Total	3,715,326	15,325,832	4,597,750	340,427	1,374,055	439,698	8,983,180	67,629,266	22,317,658	1,987,277	77 8,116,594	594	2,759,642
Under \$2,000	I	1	1	ı	ı	1	1	1	1	_	-	-	1
\$2,000 under \$4,000	I	I	I	1	1	1	ŀ	1	1	_		-	I
\$4,000 under \$6,000	!	ı	1	1	1	ı	1	ı	1		-	ı	(
\$8,000 under \$10,000						1 1	1 1	li			1 1		1 1
\$10,000 under \$12,000	1	1	ı	١	,	1	ı	1		_	. 1		
\$12,000 under \$14,000	1	1	l	ı	ı	1	1	1	r		-	-	1
\$14,000 under \$16,000	I	ı	1	ı	1	1	ı	1	1	_		-	I
\$16,000 under \$18,000	1	1	1	ı	ı	1	1	1	1		1	-	I
\$18,000 under \$20,000	1	1	1	1	1	1	ı	1	1		_	1	ı
\$20,000 under \$25,000	1 0	1 00 01	1 00	1	ı	1	33,146	68,715	22.676			1	1 5
\$25,000 under \$30,000	854,310	1,516,608	2020,283	106 201	1 200	1000	40,685	151,425	49,970	2,183	-	2,755	937
\$40,000 under \$50,000	632,395	3,348,639	1,004,592	106,995	491,602	157,313	2,226,901	7,130,494	2,353,063			709	914,841
\$50,000 under \$75,000	419.995	2,288,297	686.489	87.361	457 641	146 445	4 455 092	36 839 363	12 156 990			862	744 893
\$75,000 under \$100,000	102,635	562,667	168,800	17,920	97.292	31,133	1,106,481	11,878,412	3,919,876			780	188,965
\$100,000 under \$200,000	92,020	488,581	146,574	17,274	95,324	30,504	782,862	8,580,148	2,831,449			480,958	163,526
\$200,000 under \$500,000	33,599	185,115	55,535	3,523	19,323	6,183	198,794	2,183,534	720,566			185,433	63,047
\$1,000,000 or more	3,815	12,273	3,682	8 4 8 0 9 0 9 0 9 0	3,803	707	36,327	158,637	131,769	3,815		21,059	7.160
						Te	x generated at spec	Tax generated at specified rate—Continued					
Size of adjusted gross incoma	исота			35 percent			38 percent	=			42 percent		
			Mumber of	Income subject	Toy congrated	Mumbor of	due emocul	Lotoroport Too	-	Mumber of	point a moon!	f	- Fotoreuse of
				mcome subject to tax	at rata	raturns	income subject to tax			retums	incoma subject to tax		i ax generaled al rata
			(61)	(62)	(63)	(64)	(65)	(99)		(67)	(89)	Ŀ	(69)
Total		_	183,546	1,273,204	445,621	5,154,645	46,307,453	53 17,596,832		2,452,746	37,060,085	=	15,565,236
Under \$2,000			1	1	1	1		1	-	1	!		1
\$2,000 under \$4,000			-	1	1	I			1	1	1	_	I
\$4,000 under \$6,000	:		ı	ı	1	I			1	1	1		ı
\$6,000 under \$8,000			I	ı	ı	1		ı	1	ı			I
\$10,000 under \$12,000		× · · · · · · · · · · · · · · · · · · ·	1 1	1 1	! !			 	1 1	1 1			1 1
\$12,000 under \$14,000		:	1	1	1	I		-	ı	1	ı		1
\$14,000 under \$16,000			1	1	1	l			1	ı	1		1
\$16,000 under \$18,000			ı	I	1	I		-	1	1	1		I
\$20,000 under \$25,000			1 1	1 1	1 1			-	1 1	1 1	!		i I
\$25,000 under \$30,000			1	1	1	*15,483	.27,378		10,404	1	1		ı
\$30,000 under \$40,000 \$40,000 under \$50,000			•6,547 60,218	157,915	*4,903 55,270	123,748	247,122		93,906	50.108	20,503		*8,611 60,701
\$50,000 under \$75,000			77,623	681,637	238,573	2.328.070	14,581,603		600	474.938	3.186.608		1.338.375
\$75,000 under \$100,000			17,362	183,573	64,251	1,136,670	13,942,396		110	780,205	7,854,456		3,298,871
\$100,000 under \$200,000 \$200,000 under \$500,000			17,252	185,961	65,087	231 954	11,903,928	28 4,523,493	761	843,789	18,649,493		7,832,787 2,417,206
\$500,000 under \$1,000,000		×	689	7,589	2,656	40,132	563,712		211	40,784	1,028,143		431,820
\$1,000,000 or more			400	4,412	1,544	16,750	229,4		87,209	17,148	421,104		176,864
Footnote(s) at and of table													

Footnote(s) at and of table

Table 3.5—All Returns with Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued

						Tax generated at specified rate—Continued	cified rete-Contin.	pen				
Size of ediusted gross income		45 percent			48 percent			49 percent			50 percent	
	Number of returns	Income subject to tax	Tax generated at rate	Number of retums	income subject to tax	Tax genereted at rate	Number of returns	Income subject to tax	Tax genereted et rete	Number of returns	Income subject to tax	Tax genereted at rate
	(70)	(1/2)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(62)	(80)	(81)
Total	773,989	14,619,020	6,578,559	293,604	4,976,093	2,388,524	453,099	17,023,938	8,341,729	341,059	62,862,926	31,431,463
Under \$2,000	1	I	1	1	ı	ı	1	1	ı	ı	1	1
\$2,000 under \$4,000	1	ı	ı	1	1	I	1	I	1	1	ı	i
\$4,000 under \$6,000	ı	1	1	1	1	1	1	1	1	1	1	ı
\$6,000 under \$8,000	ı	1	ı	t	1	1	1	1	1	ı	ı	ı
\$8,000 under \$10,000	ı	1	1	ı	1	1	1	1	1	ı	ı	ı
\$10,000 under \$12,000	ı	1	ı	1	1	1	ı	1	i	ł	ı	ı
\$12,000 under \$14,000	1	1	ı	ı	1	ı	1	1	1	i	I	I
\$14,000 under \$16,000	ı	1	i	1	I	ı	ı	1	!	1	I	ı
\$16,000 under \$18,000	ı	1	1	1	1	1	ı	ı	i	1	ı	1
\$18,000 under \$20,000	ı	ı	1	ı	1	1	1	ı	ı	1	l	1
\$20,000 under \$25,000	ı	1	ı	1	1	1	1	1	ı	ı	F	ı
\$25,000 under \$30,000	ı	1	ı	1	i	1	1	1	ı	1	t	1
\$30,000 under \$40,000	ı	1	ı	1	1	1	1	1	ı	ı	i	ı
\$40,000 under \$50,000	1	1	ı	1	ı	ı	1	ı	I	1	I	1
\$50,000 under \$75,000	6,522	45,661	20,548	72,104	281,260	135,005	1,337	.3,156	.1,547	ı	1	1
\$75,000 under \$100,000	22,732	154,923	69,716	82,613	1,158,859	556,252	5,279	43,147	21,142	8.833	35,823	17,911
\$100,000 under \$200,000	494,066	8,297,870	3,734,041	94,951	2,330,121	1,118,458	204,739	4,377,611	2,145,029	82,780	1,986,402	993,201
\$200,000 under \$500,000	198,840	4,848,327	2,181,747	36,823	1,009,889	484,747	191,094	9,829,660	4,816,534	191,927	16,787,713	8,393,857
\$500,000 under \$1,000,000	36,925	908,104	408,647	4,492	123,726	686,65	36,154	1,979,804	970,104	40,420	14,665,702	7,332,851
\$1,000,000 or more	14,904	364,134	163,860	2,621	72,238	34,674	14,496	790,559	387,374	17,099	29,387,285	14,693,643

*Estimate should be used with caution because of the small number of sample returns on which it is based NOTE: Detail may not add to total because of rounding

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Section 3

High Income Returns: Taxable and Nontaxable*

Each year, a small number of individual income tax returns report income of \$200,00 or more but do not show any income tax liability. Although such returns represent only a tiny fraction of all Federal income tax returns with high incomes, they generate a great deal of interest. Interest focuses on the features of the income tax system that seem to permit some high-income people to completely avoid Federal income tax at the same time that other taxpayers, most of whom have much lower incomes, have tax liabilities amounting to significant shares of their incomes. Information on the reasons for nontaxability of some high income filers may provide a basis for discussing whether such features are necessary and appropriate in a broad-based income tax system.

The Tax Reform Act of 1976 required annual publication of data on individuals with high incomes including the number of such individuals who did not pay any income tax and the importance of various tax provisions in making those individuals nontaxable [1]. The 1976 Act specified that the tax return data be tabulated using four different concepts of income [2]. The Deficit Reduction Act of 1984 eliminated the requirement for publishing data for the two lesser-used income concepts [3]. Data for the years 1974; 1975, 1979-1984 have been published previously [4].

This Section contains the available highincome data for 1985, with emphasis on highincome returns which are nontaxable. end of the Section are two appendices include outlines of the definitions and concepts which are crucial to an understanding of highincome tax returns in general and nontaxable, high-income returns in particular. Appendix A, "Income Concepts: A Primer," describes and explains the differences between the two major and two minor concepts used to measure income. Appendix B, "Measurement of Taxes," discusses the proper measurement of income tax burdens, explains the different treatment of the foreign tax credit, outlines the methodology used to equate the importance of exclusions and deductions as compared with tax credits, and reviews certain limitations in the data underlying this Section.

This Section includes twelve tables with data representing 1985 income tax returns, mainly those with incomes of \$200,000 or more under one or more concepts of income. Most of the data are shown for taxable and nontaxable returns both separately and combined.

The tables show:

- The numbers of total and high-income returns (taxable, nontaxable, and combined) under each of the four income concepts (Tables 1 and 2);
- . The distributions of taxable income as a percentage of total income (Tables 3 and 4);
- . The frequencies and amounts of various sources of income, exclusions, deductions, taxes, and tax credits, as well as the relationships among all four income concepts used in this Section (Tables 5 and 6);
- . The frequencies with which various deductions and tax credits are the most important and second most important items in reducing (or eliminating) income taxes (Tables 7 and 8);
- . The frequencies with which various itemized deductions and tax credits occur as certain percentages of income (Tables 9 and 10); and
- . The distributions of effective tax rates, i.e., income tax as a percentage of income (Tables 11 and 12).

In addition to the data on high-income returns, the tables distribute all 1985 returns by broad income classes and cross-classify numbers of returns in each income class by the various income concepts. For purposes of comparison, the tables with distributions of returns by their effective tax rates include distributions for returns other than high-income returns.

Tables 1, 3, 5, 7, 9, and 11 contain data with foreign tax credits treated as items which reduce U.S. income taxes; this is the treatment

^{*}Allen H. Lerman, of the Office of Tax Analysis, U.S. Treasury Department, designed the tables and prepared the text for this section. Antoinette Jones-Lyles was responsible for production and table review.

on tax returns. Tables 2, 4, 6, 8, 10, and 12 are similar to the first set of tables but treat foreign tax credits as part of the individual's income tax liability. In these tables, tax is referred to as "Modified Total Income Tax." This different treatment is explained in more detail under the heading "Foreign Tax Credits" in Appendix B.

Numbers of High-Income Tax Returns

For 1985, the number of tax returns with incomes of at least \$200,000 ranged from 280,735 to 393,491, depending on the income concept. These numbers represent from 0.28 percent to 0.39 percent of all tax returns filed.

Nontaxable High-Income Returns

For 1985, there were 370,340 income tax returns with expanded income, which is deemed to be a better definition of income than AGI, of \$200,000 or more. Of these, 613 or 0.167 percent, had no U.S. income tax liability, and only 454, or 0.123 percent, showed no worldwide income tax liability.

Of the 295,607 tax returns for 1985 with AGI of \$200,000 or more, 612 or 0.207 percent, reported no U.S. income tax, and 442, or 0.150 percent, had no worldwide tax liability.

NOTES AND REFERENCES

- [1] Section 2123, 90 Stat. at 1915.
- [2] The concepts are: adjusted gross income (AGI), expanded income, AGI plus excluded preferences, and AGI less investment interest not in excess of investment income. See Appendix A for a full discussion of these concepts.
- [3] Section 441 (90 Stat. at 815) eliminated the requirement of using AGI plus excluded preferences and AGI less investment interest not in excess of investment income. Despite Section 441, for purposes of historical comparison, this report includes summary data on the numbers of total, taxable, and nontaxable returns for these two income concepts. See Tables 1 through 4.
- [4] Lerman, Allen H., High Income Tax Returns:

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 Taxpayers Emphasizing Tax Returns with
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 1977, and High Income Tax Returns: 1975 and
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High-income taxpayer data for 1977 and 1978 have been tabulated but not published,

except for the actual number of nontaxable, high-AGI returns. However, data for 1977 and 1978 may be published in the future.

U.S. Department of the Treasury, Internal Revenue Service, <u>Statistics of Income-Individual Income Tax Returns</u>, reports for 1979, 1980, 1981, and 1982.

Lerman, Allen H., "High Income Tax Returns, 1983", Statistics of Income Bulletin, Spring 1986, Volume 5, Number 4, pp. 31-61.

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APPENDIX A

INCOME CONCEPTS: A PRIMER

This Appendix explains the differences between the two major and two minor concepts of income which are used in this Section. It outlines how the various concepts differ from the ideal economic concept of income. It reviews the two major conceptual differences between the income measures used, and it defines the exact relationships between the various concepts.

Economic Income, the Ideal Measure

Economists generally agree that for analyzing the impact of taxes, the ideal measure of income over a particular period of time, say a year, is the value of what the individual or family consumed over that period plus the change, if any, in its net worth [Al]. For example, if during a year a family spent \$10,000 and saved \$2,000, economists would say the family had an income of \$12,000. Similarly, if the family spent \$10,000 but owned an asset such as an automobile that decreased in value by \$1,000, economists would say that the family has an income of only \$9,000. A brief examination of the differences between income as defined by economists, often called economic income, and the adjusted gross income (AGI) concept, currently used for Federal income tax administration, illustrates some of the problems of measuring income, especially for high-income individuals.

Adjusted Gross Income

The concept of adjusted gross income was developed for tax administration. It was never meant to be an accurate measure of so-called economic income. Indeed, it is well recognized that AGI is deficient as a measure of economic income. For Tax Year 1985, AGI excluded certain types of income, such as interest from tax-exempt State and local Government bonds, most social security benefits, imputed rent on owner-occupied housing, and the value of many employee fringe benefits. Also, while not strictly

excluded from AGI, income from other activities is deferred to a later year, or indefinitely, for income tax purposes. Depreciation deductions allowed for income tax purposes that exceed the decrease in the economic value of an asset often reduce AGI below economic income early in an asset's life. The resulting lower depreciation deductions in later years may raise AGI above economic income. The net effect, however, of accelerated depreciation is to postpone taxes, perhaps indefinitely [A2].

Adjusted gross income excludes most changes in net worth, such as the 60 percent of realized long-term capital gains that was excluded for 1985 and all accrued, but unrealized, capital gains [A3].

Even though some types of income are excluded, AGI may overstate economic income because some expenses incurred in the production of income are not deductible in the computation of AGI. Most of these expenses, however, are deductible from AGI in calculating taxable income, but only if the taxpayer "itemizes" deductions. Expenses falling into this category include certain expenses incurred by employees (such as union dues and expenditures for items used on-the-job but not reimbursed by the employer) and expenses attributable to a taxpayer's investments (as opposed to active operation of a trade or business), including, but not limited to, interest expense incurred in connection with investments in securities. Although net capital losses reduce economic income, only the first \$3,000 of net realized capital losses may be deducted in computing AGI. Any additional realized losses must be carried forward to future years. Moreover, for 1985, only 50 percent of realized, net long-term capital losses may be deducted in computing AGI.

Redefining Income

Ideally, the impact of all taxes should be measured relative to economic income. However, no accurate, detailed data on such a broadly-defined income measure are available from income tax returns (or from any other source) for a cross-section of American taxpayers. As a practical matter, any broad income measure must be calculated from data already available from Federal individual income tax returns. Thus, a more comprehensive income measure must start from AGI and, to the extent that data are available, must make adjustments for omitted income items and expenses that ought to be deductible in calculating economic income [A4].

Omitted Income and Accelerated Deductions

Tax returns contain information about only a portion of the income included in economic income but excluded from AGI. The omitted income that could be identified on 1985 income tax returns consisted of the excluded portion of long-term capital gains (and current-year losses in excess of currently deductible

amounts), the dividend exclusion of up to \$100 per tax return (up to \$200 on joint returns), payments to self-employed retirement (Keogh) and Individual Retirement Arrangement (IRA) pension savings plans, and income from sources considered to be tax preferences for purposes of the alternative minimum tax. Even if no alternative minimum tax is due, such preferences are generally supposed to be reported on Form 6251, Alternative Minimum Tax Computation, which is supposed to accompany the person's income tax return [A5].

Even after including preference income which was not in AGI but which was identifiable on 1985 tax returns, several major sources of income for high-income taxpayers were still omitted:

- Interest on tax-exempt State and local Government bonds;
- . All accrued but unrealized income, primarily unrealized capital gains;
- Certain agricultural expenses deducted when paid, even though related income items are not includable in income until a later year;
- Imputed rental income from owner-occupied housing and from consumer durables;
- . Straight-line depreciation deductions on real estate to the extent that they exceeded economic depreciation;
- Income "sheltered" from taxation-primarily partnership income--through deferral of the recognition of income for tax purposes and/or the acceleration of deduction items; and
- . The value of employee fringe benefits [A6].

For real estate, the combination of a shorter life for tax purposes than the true economic life of the property and the use of accelerated depreciation methods may produce tax depreciation deductions exceeding economic depreciation, especially in the early years of ownership. Subsequently, income may be correspondingly higher, but in the meantime, the taxpayer has the interest-free use of the deferred taxes. Also, if taxed in the future, the income could be converted into a long-term capital gain, which through Tax Year 1987 would generally be taxed at a lower rate than ordinary income.

Conceptual differences between income subject to ordinary tax and income benefitting from tax-preferred treatment may also lead to some understatement of income. Because of tax benefits, individuals may be willing to accept lower rates of return on investments yielding tax-preferred income. If one views that reduction in potential income as an "implicit tax"

on that income (paid in lieu of ordinary tax), then the reporting of fully taxable and tax-preferred income is not consistent. Fully taxable income is being reported on a pre-tax basis, whereas a tax-preferred income is being shown on an after-tax basis. See "Implicit Tax" in Appendix B for further discussion of this concept.

Because income sources not identifiable from tax return data were excluded, all income measures used in the data for this Section may understate economic income. As a consequence, some individuals with high economic incomes may have been omitted completely from the high-income group covered by this report. Moreover, the income of some individuals who are included may have been understated, and tax as a percentage of income (i.e., the effective tax rate) may have been overstated.

Investment Expenses

In measuring economic income, it generally would be appropriate to deduct all expenses incurred in the production of income, including those related to any income-producing investments. Since economic income would include all investment income, including accrued capital gains and losses, it would be proper to deduct all investment expenses without limit. Investment expenses in excess of income would then represent net economic losses, roughly akin to "net operating losses" from a trade or business. However, such a liberal deduction for investment-related expenses is not necessarily correct when all income items have not been included currently.

If all income has not been included currently, full deduction of investment expenses might represent a mismatching of receipts and expenses and might result in understating income. For example, if a taxpayer borrowed funds to purchase securities, net income would be understated if the taxpayer deducted all interest payments on the loan but did not include as income any accrued gains on the securities. A similar mismatching of income and expenses would occur if investment expenses that should properly be capitalized were deducted when paid. In these instances, a more accurate measure of income might be obtained by postponing the deduction of the expense until such time as the income were recognized for tax purposes.

Additional problems are created when a person with a loan has both income-producing assets, such as securities, and non-income-producing assets, such as a vacation home or yacht. It is not possible to determine what portion of the interest expense should be attributed to taxable income-producing assets and, therefore, ought to be deductible against the gross receipts from such taxable assets.

As a result of these problems, it has been necessary to set arbitrary limits on the amount of investment expenses which are deductible in calculating a broader measure of income.

Investment expenses that have not been deducted in determining AGI generally appear on a Federal individual income tax return in one of two places. Investment interest appears as part of the itemized deduction for interest; other investment expenses such as management fees are included in the miscellaneous category of itemized deductions [A7]. To determine expenses that should be deductible in calculating an approximation of economic income, investment expenses have been defined as the entire interest deduction other than the interest paid on a home mortgage. Other investment expenses could not be determined since they could not be separated from the remainder of "miscellaneous" deductions. Hence, they have not been used in the adjustment for investment expenses.

To the extent that interest expenses do not exceed investment income, they have been allowed as a deduction in the computation of a broader measure of income. Investment interest expenses which exceed investment income are not deductible in calculating the broader income measure. One consequence of this definition is that investment expenses can never turn positive investment income into investment losses. Generally, allowing investment expenses to offset all investment income is generous and tends to understate broadly-measured income. in some instances, limiting investment expenses to investment income may overstate income by disallowing genuine investment losses. arbitrary procedure has been selected because, especially with the omission of accrued capital gains from measured income, allowing all investment expenses to be deducted would represent a mismatching of income and expenses.

The amount of investment income against which investment interest can be offset depends on the amount of investment income included in the income measure under consideration. Investment income consists of interest, dividends, and net capital gains (or losses). However, if only a portion of capital gains is included in the income concept, as is the case with AGI for 1985, then only that portion is considered to be investment income. A similar adjustment was also made for the dividend exclusion of up to \$100 per tax return (\$200 on a joint return).

Expanded Income

The Congress has asked for high-income data to be tabulated on the basis of a measure closely approximating economic income but using only data available on tax returns. This measure is called "expanded income."

Expanded income is defined as adjusted gross income (AGI) plus items of tax preference income excluded from AGI less investment expenses to the extent that they do not exceed investment income [A8]. Tax preferences considered for 1985 were the \$100-per-tax-return exclusion for qualifying dividends (\$200 on a joint return), the excluded portion of net long-term capital gains, and, where the taxpayer filed a Form

6251, Alternative Minimum Tax Computation, all other excluded income preferences subject to the minimum tax [A9]. For individuals, the only preference income items of significance other than the excluded portion of capital gains are the excess of accelerated depreciation over straight-line depreciation on real property and on personal property subject to a lease, the excess of percentage depletion over the cost of the property, and deductions for intangible drilling costs in excess of the amounts deductible if these costs had been amortized. Because expanded income is based on tax return data, it excludes items such as interest on tax-exempt State and local Government bonds, accrued but unrealized capital gains, straight-line depreciation on real estate in excess of economic depreciation, most employee fringe benefits, and other items mentioned above, under "Omitted Income and Accelerated Deductions."

Four Income Measures

Current law requires high-income tax return data to be selected and classified on the basis of two different definitions of income: expanded income and adjusted gross income. For comparability with data for earlier years, this Section also includes a limited amount of data using two other, previously required, income definitions. Each of the two additional income measures embodies only one of the two major differences between expanded income and AGI. "Adjusted gross income plus excluded tax preferences" is AGI plus the amount of tax preference income excluded from AGI. "Adjusted gross income less investment interest" is AGI less the amount of investment interest to the extent that it does not exceed investment income.

When ranked according to size of income, AGI plus excluded tax preferences is largest, AGI less investment interest is smallest, and AGI and expanded income fall in the middle. For any given taxpayer, AGI can be larger or smaller than expanded income depending on whether preferences are larger or smaller than investment interest.

The four income concepts are related in the following manner [AlO]:

Expanded income

- = Adjusted gross income + preferences
 - investment interest

Adjusted gross income

= Expanded income - preferences
+ investment interest

Adjusted gross income plus excluded tax preferences

- = Adjusted gross income + preferences
- = Expanded income + investment interest

Adjusted gross income less investment interest

- = Adjusted gross income investment interest
- or = Expanded income preferences

Expanded income is the measure which most closely approximates economic income.

NOTES TO APPENDIX A

- [Al] This is the Haig-Simons definition of income.
- [A2] For Tax Year 1985, the Internal Revenue Code defined adjusted gross income as all gross income not specifically excluded or reduced by statutory adjustments. Among the exclusions were trade or business deductions (including some deductions by employees) and depreciation deductions allowable for tax purposes, the deduction for 60 percent of net long-term capital gains, limited deductions for losses from the sale or exchange of property, deductions attributable to rents and royalty income, the moving expenses adjustment, and deductions for contributions to individual retirement arrangements (IRA's) and self-employed retirement (Keogh) plans.
- [A3] Gross income includes only income that has been "realized." Thus, for Federal income tax purposes, accrued increases or decreases in the value of assets are generally not included in income until any gain or loss is realized by a sale or exchange. In addition, gross income does not include the value of the services received from the use of durable goods, such as imputed net rent from owner-occupied homes or from consumer durables. Finally, gross income and, hence, adjusted gross income, do not include interest on most types of State and local Government debt, most social security benefits, workers' compensation benefits, and most types of welfare benefits.
- There have been attempts to create micro-[A4] data files that include approximations of economic income. Tax return data files have been "statistically merged", i.e., merged with information for persons having similar characteristics, with other files such as the Current Population Survey (CPS) of the Bureau of the Census. After the merge, certain additional data items that were not on either file have been "imputed" to each record of the merged file. Although such statistically merged files have proven useful for many purposes, they have only limited use--and must be used with great caution--for highincome individuals and families, each of

which is likely to have more unique financial and income characteristics that are not likely to be duplicated accurately through imputations or statistical merges.

- [A5] The tax preferences excluded from adjusted gross income, as tabulated in Tables 5 and 6, included the following items: the dividend exclusion; the excluded portion of long-term capital gains; the excess of accelerated depreciation over straightline depreciation on certain real property and property subject to a lease; the excess of rapid amortization allowable on certain capital expenditures (such pollution control facilities) over depreciation otherwise allowable; the excess of percentage depletion over the "adjusted basis" of the property; unrealized gain on the exercise of stock options; and certain intangible drilling costs to the extent that they exceeded the otherwise allowable amortization deduction. Any preferences from itemized deductions did not represent omitted income; hence, they were not counted as preference items in calculating a broader measure of income.
- [A6] Omission of social security benefits and certain other items is relatively unimportant for high-income taxpayers.
- [A7] In addition, income deferrals and accelerated expense deductions may also be involved in income or losses from rental property, from royalties, from partnerships, and from certain small business corporations, only the net amounts of which are included in adjusted gross income.
- [A8] For the sake of brevity, "investment interest to the extent that it does not exceed investment income" is called "investment interest." "Investment interest in excess of investment income" is called "excess investment interest."
- [A9] See footnote [A5].
- [A10] The borderline between excess and nonexcess investment interest depends on the income items actually included under each income concept. Hence, the investment interest adjustment differs depending on which income concept is used.

APPENDIX B

MEASUREMENT OF TAXES

This Appendix discusses the proper measurement of income tax borders. It explains two different treatments of the foreign tax credit: as a tax on income; or as an item of tax prefer-

ence. It discusses the concept of implicit tax on tax preference income. It outlines the methodology which was used in the development of the basic tabulations of 1985 tax return data to equate the importance of exclusions and deductions from the income base subject to tax with tax credits. Finally, certain limitations in the underlying tax return data are summarized.

Foreign Tax Credits: Worldwide Taxes on Worldwide Income

Just as income must be measured properly, so must income taxes.

U.S. income taxes are based on global (world-wide) income. Thus, U.S. citizens and residents generally must include income on their U.S. income tax returns regardless of whether it has been generated in the United States or in a foreign country. However, when a taxpayer has foreign source income, the U.S. income tax computed on global income may often be reduced dollar-for-dollar by the amount of foreign income taxes that has been paid on that foreign income. These offsets for foreign income taxes are called "foreign tax credits" [81].

Statistics of Income (SOI) data collected as a by-product of tax administration include global income as reported on U.S. income tax returns. The SOI data, however, usually include as taxes only U.S. income taxes net of the foreign tax credits that represent offsets for foreign income tax payments. Where taxpayers have income from foreign sources, this procedure understates their worldwide tax liabilities and their effective tax rates. Since worldwide income is reported on U.S. tax returns, a more accurate measure of the tax burden imposed on that income would be obtained if all income taxes--U.S. as well as foreign--were considered. Analysis indicates that a substantial portion of the so-called nontaxable, high-income tax returns have large shares of their income from non-U.S. sources and have paid substantial amounts of foreign income taxes on that income. Thus, it does not seem appropriate to classify these individuals as nontaxable or to classify their foreign tax credits as special tax benefits.

In order to present a more realistic picture of the number of nontaxable, high-income tax returns and the reasons they were nontaxable, several tables in this Section have been prepared by redefining income tax liability to consist of the total amount of U.S. income taxes (income taxes after credits plus the alternative minimum tax) plus the amount of foreign tax credits. Because information on foreign tax liabilities is not readily available in tabulations from U.S. income tax returns, foreign tax creoits as shown on U.S. income tax returns were selected as a proxy for foreign tax liabilities. Where foreign tax rates exceed U.S. rates, and in certain other instances, foreign tax credits actually will be less than foreign tax credits as a proxy for foreign taxes understates global

income tax liability. In cases in which foreign tax credits are for taxes paid on income from earlier years, use of foreign tax credits may either overstate <u>or</u> understate global taxes on the current year's income.

Tables redefining tax liability to include the foreign tax credit attempt to present an approximation of the true worldwide (global) income tax burden on worldwide income. For the vast majority of taxpayers--with high incomes or otherwise--this adjustment is irrelevant, for they have little or no foreign-source income. However, for the small proportion of taxpayers with substantial foreign income, this adjustment is important. The policy implications of a person with a very large amount of income not paying U.S. income tax certainly would be different if U.S. nontaxability were the result of the person's living and working abroad and paying substantial amounts of foreign tax than if all income were from U.S. sources and the person paid no income tax to either the U.S. Government or any other government.

In order to be consistent with other SOI tabulations as well as with data from earlier years, all tables showing nontaxability or the amount of taxability on the basis of worldwide tax liability have been duplicated by other tables with tax liability defined in the more traditional way used for tax administration purposes: U.S. income tax liability after subtracting the value of any foreign tax credits. Tables 1, 3, 5, 7, 9, and 11 contain data with foreign tax credits treated as items which reduce U.S. income tax liabilities. In Tables 2, 4, 6, 8, 10, and 12, foreign tax credits are treated as part of the individual's income tax

liability.

Implicit Tax

Income from certain tax-preferred sources is either not subject to any Federal individual income tax or benefits from reduced tax rates or the deferral of taxation, or both. However, to the extent that the income from such sources has been reduced because of the existence of tax preferences, the stated tax on such income understates the amount of tax effectively paid by the recipient of that income. In addition to any income tax actually paid, there is an "implicit tax" equal to the amount by which the income from that source has been reduced because of the tax preferences. Thus, the benefit to the recipient of tax-preferred income is less than the stated tax preference to the extent that the gross income from that source already anticipates the tax preference. As a result, an individual may be indifferent between a lower-yield, nontaxable income source and a higher-yield taxable source.

Tax-exempt income from State and Government bonds provides the clearest example of an "implicit tax." Because of the tax exemption, the interest rate on tax-exempt bonds is generally lower than the interest on

taxable bonds with equivalent risk. The yields between tax-exempt and taxable bonds generally differ by an amount such that the yield on the tax-exempt bonds will be about the same or slightly more than the after-tax yield on an equivalent taxable bond. In reality, the holders of tax-exempt bonds are paying an "implicit tax" which is equal to the spread between the interest rates on the tax-free bond and the equivalent taxable bond.

The main difference between implicit tax and ordinary Federal income tax is the recipient of the tax revenue. The general fund of the Federal Government receives the ordinary Federal income tax revenue whereas the implicit-tax revenue is usually divided between the payer and the recipient of the tax-preferred income. The government entity issuing a tax-exempt bond receives part of the implicit tax in the form of reduced rates on interest paid on those bonds. For other assets producing tax-preferred income, some of the implicit tax is received by the seller of the asset in the form of a higher price reflecting the capitalized value of some of the stream of tax benefits.

No attempts have been made in this Section to measure implicit taxes. Accordingly, taxes paid and tax rates have not been adjusted to reflect implicit taxes on tax preference income.

Adjusting Income for Implicit Tax

It should also be noted that compared with income from other sources, the gross income from tax-preferred sources is understated by the amount by which that income has been reduced by the portion of the above-mentioned "implicit tax" which benefits the recipient of the income. Thus, in theory, when measuring income, it would be appropriate to "gross up" the amount of tax-preferred income received by the portion of the implicit tax on that income which has actually benefitted the recipient of the income. Since no attempt has been made to measure implicit taxes for this Section, incomes have not been increased to reflect the value of implicit taxes.

Comparing Exclusions, Deductions, Tax Credits, and Special Tax Computations

In order to compare the importance of various exclusions, deductions, tax credits, and special tax computations (such as the alternative minimum tax on tax preferences and the income averaging tax computation), the different types of items must be put on the same basis. One way of doing so is to calculate the size of the deduction that would reduce (or increase) income tax by the same amount as a tax credit. This amount is called the "deduction equivalent" of the tax credit.

The deduction equivalent of a tax credit or a special tax computation is the difference between the taxable income that, using ordinary tax rate schedules, would yield the actual tax before the provision in question is considered and the actual tax after the provision. For example, the "deduction equivalent of all tax credits" is equal to the difference between "taxable income which would yield tax before credits" and "taxable income which would yield tax after credits."

Using this method of equating the value of deductions, exclusions, credits, and special tax computations, the order in which the various credits and special tax computations are calculated affects the value of their deduction equivalents. Because the tax rate schedules are progressive with successive increments to income taxed at successively higher tax rates, the deduction equivalent of the credit converted last to a deduction equivalent will be larger (for the same amount of a credit) than the item converted first.

The deduction equivalents of tax credits shown in the accompanying tables were computed by assuming that deductions and exclusions reduced taxes before tax credits. As a result, the deduction equivalent of tax credits is biased upwards.

Share of Income Subject to Tax

The total impact of various deductions, exclusions, tax credits, and special tax computations can be measured only if the aggregate value of all of, or groups of, these items in reducing, or increasing, income taxes is put on a comparable basis. Two often-used measures of the value of deductions and exclusions are (1) the share of income that has been excluded from tax and (2) the share of income that remains subject to tax. The latter measure can also include the impact of tax credits and special tax computations if the deduction equivalent of these items is added to taxable income defined in the ordinary manner. Doing so yields what the tables accompanying this Section call "taxable income which would yield income tax before credits," "taxable income which would yield income tax after credits," and "taxable income which would yield total income tax." These measures could be computed directly from taxable income and from the deduction equivalents of the appropriate items. However, these measures have been computed by using the tax rate schedules to calculate the amounts of taxable income that would have been necessary (when subject to tax under the appropriate, ordinary tax rate schedule) to yield the given amounts of tax.

Unaudited Data

Tax return data used in the Statistics of Income program have been tabulated as they have been reported on tax returns filed with the Internal Revenue Service. Certain, obvious arithmetic errors have been corrected, and certain adjustments have been made to achieve consistent statistical definitions. Otherwise. the data have not been altered. In particular, the data do not reflect any changes that may have been made or that are likely to be made in the future as a result of IRS audits. While this is true of data throughout the entire SOI program, it is of particular relevance for highincome tax returns. Because of the greater complexity of these returns, there is a higher probability of error and more scope for disagreement about the proper interpretation of tax laws.

The fact that the data have been drawn from unaudited returns is of even greater importance for those high-income returns that are nontaxable. Almost any audit changes would make such returns taxable. Even where the tax consequences were minor, such returns would be reclassified from nontaxable to taxable, thereby changing the counts of nontaxable returns.

NOTE TO APPENDIX B

[B1] Certain amounts of income earned abroad are excluded from adjusted gross income by statute. Any foreign taxes paid on such income are not creditable against U.S. income taxes. The tables in this Section do not reflect either the amounts of income excluded or the foreign tax payments on them.

Table 1—Returns With and Without Total Income Tax: Number of Returns Classified by Size of Income Under Alternative Concepts

		Size of	adjusted gross income)	
Size of income under alternative concepts	Total	Under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)
All Returns					
Total	101,660,287	93,562,375	6,892,048	909,357	296,507
Size of expanded income					
Jnder \$50,000	93,379,185	93,198,907	179,438	679	161
\$50,000 under \$100,000	6,900,782	351,338	6,518,269 191,421	30,861	314
\$100,000 under \$200,000 \$200,000 or more	1,009,980 370,340	10,249 1,881	2.920	802,093 75,724	6,217 289,815
	0,0,040	1,567	2.520	/5,124	200,010
Size of adjusted gross income plus excluded tax preferences Under \$50,000	93,123,589	93.123.589		_	_
\$50,000 under \$100,000	7.087.980	424,640	6,663,340	_	_
\$100,000 under \$200,000	1,055,227	11,907	224,969	818,351	_
\$100,000 under \$200,000	393,491	2,239	3,739	91,006	296,507
Size of adjusted gross Income less Investment interest		1			
Under \$50,000	93,802,077	93,562,375	237,184	2,084	434
\$50,000 under \$100,000	6,712,727 864,748	_	6,654,864	57,378 849,895	485 14,853
5200,000 or more	280,735	_	_	- 049,093	280,735
Returna With Total Income Tax					
Total	84,347,403	76,269,970	6,875,577	905,961	295.895
Size of expended income					,
Under \$50,000	76,087,255	75,911,237	175,773	231	*14
550,000 under \$100,000	6,882,604	347,111	6,505,653	29,573	267
\$100,000 under \$200,000	1,007,817	9,941	191,233	800,522	6,121
\$200,000 or more	369,727	1,681	2,918	75,635	289,493
Size of sdjusted gross income plus excluded tax preferences	75 044 040	75.044.046			
Under \$50,000	75,841,216 7.063,464	75,841,216 415,181	6.648.283	I _	_
\$100,000 under \$200,000	1.050.190	11,543	223,578	815,069	_
\$200,000 or more	392,533	2,030	3,716	90,892	295,895
Size of adjusted gross income less investment interest					
Under \$50,000	76,504,353	76,269,970	232,595	1,532	256
\$50,000 under \$100,000 \$100,000 under \$200,000	6,699,477	_	6,642,982	56,049	446
\$100,000 under \$200,000	863,140 280,433	1 _	1 =	848,380	14,760 280,433
Returns Without Total Income Tax	200,400	_			200,400
Total	17,312,884	17,292,405	16,471	3,396	612
Size of expended income	77,072,00			0,000	0.2
Under \$50,000	17.291.930	17,287,670	3.665	448	147
\$50,000 under \$100,000	18,178	4,227	12,616	1,288	47
\$100,000 under \$200,000	2,163	308	*188	1,571	96
\$200,000 or more	613	200	.2	*89	322
Size of adjusted gross income plus excluded tax praferences			1		
Under \$50,000	17,282,373	17,282,373	15.057	-	_
\$50,000 under \$100,000	24,516 5,037	9,459 364	15,057 1,391	3.282	_
\$100,000 under \$200,000\$200,000 or more	958	209	23	114	612
Size of adjusted gross income less investment interest			1	j 1	
Under \$50,000	17,297,724	17,292,405	4,589	552	178
550,000 under \$100,000 .	13,250	_	11,882	1,329	39
\$100,000 under \$200,000	1,608	_	_	1,515	93
\$200,000 or more	302	_	_	-	302

^{*}Estimate should be used with caution because of the small number of sample returns on which it is based

Table 2—Returns With and Without Modified Total Income Tax: Number of Returns Classified by Size of Income Under Alternative Concepts

		Size of	edjusted gross income	•	
Size of income under alternative concepts	Total	Under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(S)
All Returns					
Total	101,660,287	93,562,375	6,892.048	909,357	296,507
Size of expanded income					
Under \$50,000	93,379,185	93,198,907	179,438	679	161
\$50,000 under \$100,000	6,900,782	351,338	6,518,269	30,861	314
\$100,000 under \$200,000 \$200,000 or more	1,009,980 370,340	10,249 1,881	191,421 2,920	802,093 75,724	6,217
	370,340	1,001	2,920	75,724	289,815
Size of adjusted gross income plus excluded tax preferences Under \$50,000	02 102 500	00 400 500			
\$50,000 under \$100,000	93,123,589 7,087,980	93,123,589 424,640	6.663.340	_	_
\$100,000 under \$200,000	1,055,227	11,907	224,969	818.351	_
\$200,000 or more	393,491	2,239	3,739	91,006	296.507
Size of adjusted gross income less investment interest		'~			
Under \$50,000	93.802.077	93.562.375	237.184	2.084	434
\$50,000 under \$100,000	6,712,727	-	6,654,864	57,378	485
\$100,000 under \$200,000	864,748	- 1	_	849,895	14,853
\$200,000 or more	280,735	-	_	_	280,735
Returns With Modified Total Income Tax					
Total	84,370,971	76,291,227	6,877,717	905,962	296,065
Size of expanded income					
Under \$50,000	76,108,512	75,932,494	175,773	231	*14
\$50,000 under \$100,000	6,884,745	347,111	6,507,793	29,573	268
\$100,000 under \$200,000	1,007,828	9,941	191,233	800,523	6,131
\$200,000 or more	369,886	1,681	2,918	75,635	289,652
Size of adjusted gross income plus excluded tax preferences					
Under \$50,000 \$50,000 under \$100,000	75,862,473	75,862,473		_	_
\$50,000 under \$100,000 \$100,000 under \$200,000	7,065,603 1,050,192	415,181 11,543	6,650,422 223,579	815,070	_
\$200,000 or more	392,703	2,030	3,716	90,892	296,065
Size of edjusted gross income less investment interest		0,000			200,000
Under \$50,000	76,525,611	76,291,227	232,596	1,532	256
\$50,000 under \$100,000	6,701,617	_	6,645,121	56,049	447
\$100,000 under \$200,000	863,151	_		848,381	14,770
\$200,000 or more	280,592	_	_	_	280,592
Returns Without Modified Total Income Tax				1 1	
Total	17,289,316	17,271,148	14,331	3,395	442
Size of expanded Income					
Under \$50,000	17,270,673	17,266,413	3,665	448	147
\$50,000 under \$100,000	16,037	4,227	10,476	1,288	46
\$100,000 under \$200,000	2,152	308	*188	1,570	86
3200,000 or more	454	200	*2	*89	163
Size of adjusted gross income plue excluded tax preferences					
Under \$50,000	17,261,116	17,261,116	-	- 1	_
\$50,000 under \$100,000 \$100,000 under \$200,000	22,377 5,035	9,459 364	12,918 1,390	3.281	_
\$200,000 ander \$200,000 \$200,000 or more	788	209	1,390	3,281	442
Size of edjusted gross income less investment interest	700	203	2.5	''-	742
Under \$50,000	17,276,466	17,271,148	4.588	552	178
\$50,000 under \$100.000	17,270,400	17,271,140	9,743	1.329	38
\$100,000 under \$200,000	1,597	_	-	1,514	83
\$200,000 or more	143	_	_	-	143

^{*}Estimate should be used with caution because of the small number of sample returns on which it is based

Table 3—Returns With and Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Distribution of Returns by Ratio of Taxable Income to Specified Alternative Income

4	Adjust	ed gross inc	ome	Ехр	ended incom	e	Adjusted exclud	gross incomed tax preter	ne plus ence	Adjusted gross income less investment interest		
Specified item	Number of returns	Percent of total	Cumulative percent of total	Number of returns	Percent of total	Cumuletive percent of total	Number of returns	Percent of total	Cumuletive percent of total	Number of returns	Percent of total	Cumuletive percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	296,507 612	100.0 0.2	<u>-</u>	370,340 613	100.0 0.2	-	393,491 958	100.0 0.2	- -	280,735 302	100.0 0.1	-
Total	295,895	99.8	100.0	369,727	998	100.0	392,533	99.8	100 0	280,433	99.9	100.0
Ratio of taxable income to alternative income Under 5 percent 5 under 10 percent 10 under 15 percent 15 under 20 percent 20 under 25 percent	70 197 480 353 1,011	() 0.1 0.2 0.1 0.3	() 0.1 0.3 0.4 0.7	47 176 248 295 995	() () 01 0.1 0.3	() 0.1 0.1 0.2 0.5	112 379 902 906 2,275	() 0.1 0.2 0.2 0.6	() 0.1 0.4 0.6 1.2	26 98 190 126 359	() () 0.1 ()	() () 0.1 0.2 0.3
25 under 30 percent 30 under 35 percent 35 under 40 percent 40 under 45 percent 45 under 50 percent	1,097 6,075 2,523 4,362 11,090	0.4 2.1 0.9 1.5 3.7	1.1 3.1 4.0 5.5 9.2	5,862 4,124 19,610 46,630 47,417	1 6 1.1 5.3 12 6 12 8	2.1 3.2 8.5 21.1 33.9	7,665 8,234 26,321 54,009 45,756	2.0 2.1 6.7 13.8 11.7	3.1 5.2 11.9 25.7 37.3	466 5,390 1,489 2,948 8,960	0.2 1.9 0.5 1.1 3.2	0.5 2.4 2.9 4.0 7.2
50 under 60 percent 60 under 70 percent 70 under 80 percent 80 percent or more	21,910 32,462 55,892 158,373	7 4 11.0 18.9 53.5	16 6 27 6 46.5 100.0	46,725 43,772 66,910 86,916	12 6 11.8 18.1 23.5	46 6 58 4 76 5 100.0	48,788 47,213 70,471 79,502	12.4 12.0 18.0 20.3	49.8 61.8 79.7 100.0	17,770 25,255 47,938 169,418	6.3 9.0 17.1 60.4	13.5 22.5 39.6 100.0

Table 4—Returns With and Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Distribution of Returns by Ratio of Taxable Income to Specified Alternative Income

	Adjust	ed gross inco	ome	Ехр	ended incom	е		gross incomed tax prefere			gross incom stment intere	
Specified Item	Number of returne	Percent of total	Cumuletive percent of total	Number of returns	Percent of total	Cumulative percent of total	Number of returns	Percent of total	Cumulative percent of total	Number of returne	Percent of total	Cumulative percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	296,507 442	100.0 0.1	-	370,340 454	100.0 0 1	_	393,491 788	100.0 0.2		280,735 143	100.0 0.1	_
Total	296,065	99 9	100 0	369,886	99 9	100.0	392,703	998	100.0	280,592	99.9	100.0
Ratio of taxable income to alternative income Under 5 percent 5 under 10 percent 10 under 15 percent 15 under 20 percent 20 under 25 percent	63 184 467 338 984	() 0.1 0.2 0.1 0.3	() 0.1 0.2 0.4 0.7	36 163 232 280 960	() () 0.1 0.1 0.3	() 01 01 0.2 05	103 364 885 890 2,232	() 0.1 0.2 0.2 0.6	() 0.1 0.3 0.6 1.1	*17 86 176 115 339	*() () 0.1 () 0.1	*() () 0.1 0.1 0.3
25 under 30 percent 30 under 35 percent 35 under 40 percent 40 under 45 percent 45 under 50 percent	1,085 6,061 2,504 4,360 11,077	0.4 2.0 0.8 1.5 3.7	1.1 3.1 3.9 5.4 9.2	5,838 4,093 15,309 50,923 47,430	1.6 1.1 4.1 13.8 12.8	2.0 3.1 7.3 21.0 33.9	7,645 8,186 26,310 54,060 45,764	1.9 2 1 6.7 13 8 11.7	3.1 5.2 11.9 25.6 37.3	448 5,377 1,474 2,930 8,967	0.2 1.9 0.5 1.0 3.2	0.4 2.3 2.9 3.9 7.1
50 under 60 percent 60 under 70 percent 70 under 80 percent 80 percent or more	19,752 32,422 55,927 160,841	6.7 11.0 18.9 54.3	15.8 26.8 45.7 100.0	44,600 43,782 66,924 89,316	12 1 11.8 18 1 24 1	45.9 57 8 75.9 100 0	46,649 47,232 70,495 81,888	11.9 12.0 18.0 20.9	49.2 61.2 79.1 100.0	15,589 25,216 47,953 171,905	5.6 9.0 17.1 61.3	12.7 21.6 38.7 100.0

^() Less than 0.05 percent NOTE: Detail may not add to total because of rounding

^() Less than 0.05 percent. NOTE: Detail may not add to total because of rounding

Table 5—Returns With and Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status

(All figures are estimates based on samples—money amounts are in thousands of dollars)

		Returns with e	djusted gross	income \$200,000	or more			Returns wit	h expanded in	ncome \$200,000 o	r more	
hem		Total	Re' total	tums with income tax		ns without ncome tax		Total		urns with income tax		ns without ncome tax
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Salaries and wages	233,949	56,443,536	233,509	56,336,995	440	106,541	275,712	59,694,095	275,312	59,616,544	400	77,551
Business or profession: Net income Net loss	55,446 26,948	6,514,780 1,406,255	55,327 2 6,822	6,498,150 1,387,013	119 126	16,629 19,241	68,802 36,098	7,039,151 1,845,102	68,716 36,007	7,025,424 1,828,946	86 91	13,727 16,157
Farm Net income Net loss .	7,821 16,414	301,918 1,067,567	7,814 16,342	301,666 1,055,898	7 72	252 11,669	8,524 19,952	310,837 1,393,904	8,515 19,808	309,513 1,371,064	*9 144	*1,324 22,840
Partnership net income excluding Section 179 property deduction Total net income Total net loss .	151,432 169,807	14,269,791 12,565,212	151,122 169,432	14,184,423 12,460,271	310 375	85,367 104,941	179,394 202,438	15,214,104 15,682,391	179,174 202,087	15,141,114 15,521,104	220 351	72,991 161,287
Small Business Corporation net income excluding Section 179 property deduction. Total net income Total net loss Partnership and S Corporation	45,336 38,111	10,159,351 2,515,101	45,246 37,923	10,126,266 2,462,338	90 188	33,085 52,762	51,030 45,311	10,459,097 3,028,862	50,956 45,082	10,426,660 2,976,812	74 229	32,437 52,049
net income after Section 179 property deduction Net income Net loss	105,900 118,964	18,382,040 9,082,893	105,734 118,668	18,312,790 8,974,332	166 296	69,250 108,561	122,149 146,444	18,854,867 11,947,274	122,044 146,137	18,794,180 11,778,639	105 307	60,687 168,635
Sales of capital assets Net gain Net loss	215,438 37,547	31,825,319 84,887	215,115 37,464	31,761,319 84,692	323 83	63,999 195	288,890 37,938	38,308,139 85,718	288,454 37,879	38,190,893 85,588	436 59	117,246 130
Sales of property other than capital assets. Net gain Net loss	24,387 33,355	581,968 256,964	24,292 33,277	576,221 254,808	95 78	5,747 2,156	32,202 36,767	733,925 295,695	32,116 36,732	723,429 294,466	86 35	10,496 1,229
Interest received Dividends in adjusted gross income Pensions and annuities in adjusted	292,328 240,554	14,460,899 13,418,232	291,749 240,112	14,346,902 13,344,550	579 442	113,996 73,682	365,113 297,926	16,177,232 14,748,578	364,528 297,540	16,105,782 14,722,148	585 386	71,450 26,430
gross income	48,289	1,063,276	48,236	1,060,197	53	3,079	63,808	1,267,102	63,779	1,266,245	29	857
Net income Net loss	71,462 84,537	2,459,093 2,846,840	71,354 84,271	2,454,344 2,824,051	108 266	4,749 22,789	90,258 104,053	2,696,541 3,395,295	90,197 103,676	2,693,140 3,373,092	61 377	3,401 22,203
Royalty Net income Net loss	30,360 10,801	2,918,689 103,341	30,262 10,793	2,906,352 103,308	98 *8	12,337 *34	36,942 11,067	3,141,601. 105,414	36,884 11,060	3,133,768 105,381	58 *7	7, 83 3 *33
Estate or trust: Nat income Nat loss	51,051 4,916	3,996,150 136,730	50,984 4,900	3,984,706 135,314	67 16	11,444 1,416	63,592 5,933	4,130,384 170,129	63,550 5,925	4,125,840 169,346	42 •8	4,544 *783
State income tax refunds Windfall profit tax refunds Windfall profit tax withheld	128,644 14,074 44,706	674,562 33,168 153,309	128,509 14,048 44,604	673,454 33,125 152,773	135 26 102	1,109 43 535	152,932 16,180 51,349	715,526 41,296 164,460	152,852 16,168 51,285	714,781 41,265 164,013	80 12 64	744 30 447
Alimony received Social security benefits in adjusted gross income	593 59,069	32,835 350,740	59,012	350,472	† 57	† 269	1,023 82,177	40,040 459,458	1,021 82,072	39,973 459,156	105	67 302
Unemployment compensation in adjusted gross income Other income Other loss Total income Total statutory adjustments Employee business expense	3,353 61,312 7,965 296,507 218,551 38,931	2,609 1,340,653 648,594 139,121,219 2,493,849 358,227	† 61,145 7,859 295,895 218,278 38,877	1,325,700 634,459 138,803,548 2,490,591	† 167 106 612 273	14,953 14,135 317,672 3,258	3,921 76,032 10,237 370,337 258,769	4,704 1,438,806 1,188,254 149,315,850 2,795,396 395,804	3,921 75,825 10,131 369,724 258,485	4,704 1,426,054 1,142,129 149,184,861 2,791,566	207 106 613 284	12,752 46,125 130,988 3,830
Payments to IRA Payments to a Keogh plan Expanded income	196,270 37,284 296,505	598,758 795,769 179,723,635	196,108 37,266 295,895	357,604 598,269 795,450 179,547,534	54 162 18 610	623 489 320 176,101	46,315 229,720 44,213 370,340	698,098 882,839 199,901,568	46,189 229,609 44,195 369,727	393,751 697,757 882,582 199,635,336	126 111 18 613	2,053 341 258 266,232
Investment interest per adjusted gross income concept investment interest per alternative	238,804	5,111,566	238,282	4,930,477	522	181,089	288,217	5,047,402	287,889	5,010,153	328	37,249
income concept Tax preferences exluded from adjusted gross income.	238,804	5,111,566	238,282	4,930,477	522	181,089	288,496	5,203,282	288,168	5,161,919	328	41,363
Total Excluded long-term capital gains Dividend exclusion Alternative Minimum Tax preterences	272,030 210,352 233,272	48,396,981 44,492,024 39,937	271,509 210,060 232,867	48,341,873 44,445,291 39,870	521 292 405	55,108 46,734 67	346,515 284,035 290,493	58,584,396 53,889,142 48,917	345,975 283,611 290,136	58,403,960 53,733,082 48,855	540 424 357	180,436 156,060 62
excluded from AGI	146,479	3,865,020	146,197	3,856,713	282	8,307	177,516	4,646,338	177,213	4,622,023	303	24,315
Adjusted gross income	296,507	136,627,370	295,895	136,312,957	612	314,414	370,340	146,520,453	369,727	146,393,295	613	127,159

Footnote(s) at end of table

Table 5—Returns With and Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status—Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

		Returns with a	djusted grass	income \$200,000	or more			Returns with	expanded in	come \$200,000 o	r more	
ltem		Total		urns with ncome tax		s without come tax		Total		ums with ncome tax		s without come tax
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amaunt	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Exemption amount Itemized deductions: Total per adjusted gross income concept	296,507 293,330	1,025,080 30,571,107	295,895 292,761	1,022,978 30,233,807	612 569	2,102	370,340 362,852	1,250,853 32,521,435	369,727 362,477	1,248,644 32,384,349	613 375	2,209 137,086
Total per expanded income concept Contributions deduction	293,330 287,180	30,571,107 7,991,674	292,761 286,679	30,233,807 7,970,791	569 501	337,300 20,883	362,852 354,710	27,318, 15 3 8,449,417	362,477 354,387	27,222,431 8,438,906	375 323	95,723 10,511
Interest paid deduction:			ļ									
Total per adjusted gross income concept Total per expanded income	257,227	9,088,312	256,684	8,814,844	543	273,468	311,724	9,262,292	311,375	9,164,028	349	98,265
concept	257,227	9,088,312	256,684	8,814,844	543	273,468	225,698	4,059,011	225,404	4,002,109	294	56,901
Total home mortgage interest	182,018	2,726,928	181,648	2,703,824	370	23,104	220,063	3,069,361	219,800	3,053,462	263	15,899
gross income concept	52,694	1,249,817	52,423	1,180,542	271	69,275	50,757	1,145,529	50,638	1,100,412	119	45,117
Investment interest exceeding investment income per alternative income concept	52,694	1,249,817	52,423	1,180,542	271	69,275	44,924	989,650	44,813	948,647	111	41,003
Medical and dental expense			·									
deduction	6,919	199,991	6,891	196,576	28	3,415	12,716	277,117	12,694	274,100	22	3,017
Net casualty or theft loss deduction	597	59,882	573	49,312	24	10,570	644	60,491	625	51,230	19	9,261
Taxes paid deduction	290,997 253,539	11,209,740 2,021,508	290,454 253,085	11,194,833 2,007,450	543 454	14,907 14.058	360,499 315,016	12,192,214 2,279,904	360,148 314,704	12,185,381 2,270,704	351 312	6,832 9,200
Excess itemized deductions	293,255	29,587,782	292,687	29,252,330	568	335,452	362,692	31,314,560	362,318	31,178,702	374	135,858
Zero bracket amount (statutory) Excess of exemptions and deductions	296,507	993,537	295,895	991,556	612	1,981	370,340	1,230,552	369,727	1,228,509	613	2,043
over adjusted gross income	1,578	269,240	1,157	162,699	421	106,542	4,197	831,325	3,835	731,014	362	100,311
As computed under current law	294,929 294,996	105,288,257 106,276,731	294,738 294,776	105,206,841 106,194,655	191 220	81,416 82.076	366,143 366,474	113,553,014 114,770,364	365,892 366,211	113,465,658 114,682,158	251 263	87,355 88,206
Tax et normal rates	294,929	47,780,729	294,738	47,742,767	191	37,962	366,143	50,842,105	365,892	50,802,328	251	39,776
Tax savings	64,514	320,284	64.507	320,229	7	55	95,270	460,796	95,180	460,329	*90	*467
Income tax before credits	294,955	47,706,689	294,764	47,668,783	191	37,906	366,178	50,717,776	365,927	50,678,468	251	39,307
Total	219,829 124,284	1,634,526 20,560	219,638 124,245	1,596,620 20,556	191 39	37,906 4	260,457 148,936	1,754,078 ¹ 23,838	260,206 148,817	1,714,771 23,826	251 119	39,307 12
Non personal credits	174,695	1,613,970	174,482	1.576.067	213	37,903	204,701	1,730,307	204,443	1,691,001	258	39.306
Foreign tax credit	41,053	221,529	40,883	184,045	170	37,484	45,411	221,211	45,252	184,229	159	36,982
Business credit	162,564	1,367,810	162,498	1,367,602	66	208	188,208	1,484,259	188,088	1,482,146	120	2,113
Investment credit	160,243 222	1,173,046 345	159,939 222	1,169,488 345	304	3,557	185,885 246	1,312,024 380	185,489 246	1,303,238	396	8,786
Alcohol fuel credit	42,558	1,566,844	42,558	1,566,844	_	_	83,020	2,384,934	83,020	2,384,934	_	_
Total income tax: Taxes paid to the U.S.	295,895	47,639,294	295,895	47,639,294	_	_	369,727	51,348,909	369,727	51,348,909	_	_
Foreign taxes paid	-	_	-	_	_	_	-	_	_	_	-	_
Taxable income which would yield	294,955	106 122 756	204 764	106 041 054	101	81.905	266 170	114 500 000	265 027	114 412 000	251	87.091
Income tax before credits	294,955	106,123,756 102,790,398	294,764 293,997	106,041,851 102,790,398	191	81,905	366,178 364,010	114,500,080 110,868,367	365,927 364,010	114,412,990 110,868,367	251	87,091
Total income tax	295,895	106,043,745	295,895	106,043,745	_	_	369,727	115,991,803	369,727	115,991,803	_	

*Estimate should be used with caution because of the small number of sample returns on which it is based †Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals NOTE: Oetail may not add to total because of rounding.

Table 6—Returns With and Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status

(All figures are estimates based on samples—money amounts are in thousands of dollars)

		Returns with a	adjusted gross	s income \$200,000	or more			Returns with	n expanded ii	ncome \$200,000	or more	
ltem		Total		with modified ncome tax	mod	without lified ome tax		Fotal		with modified ncome tax	mod	s without dified come tax
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Salaries and wages	233,949	56,443,535	233,643	56,376,271	306	67,264	275,712	59,694,095	275,438	59,654 184	274	39,911
Business or profession Net income Net loss	55,446 26,948	6,514,780 1,406,255	55,345 26,843	6,501,706 1,388 423	101 105	13,074 17,832	68,802 36,098	7,039,151 1,845,102	68,731 36,026	7,028,771 1,830,346	71 72	10,380 14,756
Farm Net income Net loss	7,821 16,414	301,918 1,067,568	7,814 16,359	301,666 1,057,294	7 55	252 10,274	8,524 19,952	310,837 1,393,904	8,515 19,825	309,513 1,372,460	*9 127	*1,324 21,444
Partnership net income excluding Section 179 property deduction Total net income Total net loss	151,432 169,807	14,269,791 12,565,211	151,170 169,500	14,211,957 12,467,160	262 307	57,834 98,051	179,394 202,438	15,214,104 15,682,391	179,218 202,149	15,167,885 15,527,688	176 289	46,219 154,703
Small Business Corporation net income excluding Section 179 property deduction Total net income Total net loss	45,336 38,111	10,159,351 2,515,101	45,256 37,947	10,138,545 2,464,907	80 164	20,806 50,194	51,030 45,311	10,459,097 3,028,862	50,965 45,102	10,438,819 2,978,498	65 209	20,278 50,364
Partnership and S Corporation net income after Section 179 property deduction Net income	105,900	18,382,040	105,770	18,348,252	130	33,788	122,149	18,854,867	122,077	18,829,109	72	25,758
Net loss	118,964	9,082,893	118,725	8,979,450	239	103,443	146,444	11,947,274	146,189	11,782,917	255	164,357
Sales of capital assets Net gain Net loss	215,438 37,547	31,825,319 84,887	215,181 37,514	31,768,3 7 9 84,802	257 33	56,940 85	288,890 37,938	38,308,139 85,718	288,514 37,927	38,197,678 85,692	376 11	110,461
Sales of property other than capital assets Net gain Net loss	24,387 33,355	581,968 256,964	24,302 33,290	576,287 255,045	85 65	5,681 1,919	32,202 36,767	733,925 295,695	32,126 36,743	723,495 294,700	76 24	10,430
Interest received Dividends in adjusted gross income Pensions and annuities in adjusted	292,328 240,554	14,460,899 13,418,232	291,905 240,233	14,353,476 13,355,599	423 321	107,423 62,633	365,113 297,926	16,177,232 14,748,578	364,673 297,652	16,111,661 14,732,971	440 274	65,571 15,607
gross income	48,289	1,063,276	48,247	1,060,619	42	2,657	63,808	1,267,103	63,789	1,266,628	19	475
Rent Net income Net loss	71,462 84,537	2,459,093 2,846,840	71,366 84,360	2,454,522 2,826,703	96 177	4,571 20,137	90,258 104,053	2,696,541 3,395,295	90,207 103,759	2,693,289 3,375,509	51 294	3,252 19,786
Royalty Net income Net loss	30,360 10,801	2,918,689 103,342	30,279 10,797	2,909,112 103,329	81 4	9,577 13	36,942 11,067	3,141,601 105,414	36,897 11,064	3,136,015 105,402	45 3	5,586 12
Estate or trust Net income Net loss	51,051 4,916	3,996,150 136,730	50,992 4,904	3,985,241 135,468	59 12	10,909 1,262	63,592 5,933	4,130,384 170,129	63,558 5,927	4 126,375 169,485	34 *6	4,009 *644
State income tax refunds Windfall profit tax refunds Windfall profit tax withheld Alimony received Social security benefits in adjusted	128,644 14,074 44,706 593	674,562 33,168 153,309 32,835	128,520 14,053 44,623	673,552 33,133 152,805 †	124 21 83 †	1,010 35 504 †	152,932 16,180 51,349 1,023	715,526 41,296 164,460 40,040	152,860 16,172 51,304 1,022	714,860 41,273 164,045 40,035	72 *8 45 1	666 *23 415 5
gross income Unemployment compensation in	59,069	350,740	59,014	350,472	55	268	82,177	459,458	82,074	459,157	103	301
adjusted gross income Other income Other loss Total income Total statutory adjustments Employee business expense	3,353 61,312 7,965 296,507 218,551 38,931	2,609 1,340,654 648,594 139,121,219 2,493,849 358,227	61,168 7,917 296,065 218,356 38,888	1,327,807 639,565 138,896,526 2,491,523 357,801	144 48 442 195 43	12,847 9,029 224,693 2,326 426	3,921 76,032 10,237 370,337 258,769 46,315	4,704 1,438,806 1,188,253 149,315,850 2,795,397 395,804		4,704 1,428,147 1,146,939 149,275,052 2,792,422 393,883	185 50 454 210 116	10,659 41,314 40,798 2,975 1,921
Payments to IRA Payments to a Keogh plan Expanded income	196,270 37,284 296,505	598,757 795,769 179,723,635	196,166 37,271 296,065	598,397 795,580 179,645,812	104 13 440	360 189 77,823	229,720 44,213 370,340	698,097 882,839 199,901,568	229,664 44,200 369,886	697,880 882,712 199,731,663	56 •13 454	217 *127 169,905
Investment interest per adjusted gross income concept Investment interest per alternative	238,804	5,111,566	238,386	4,934,715	418	176,851	288,217	5,047,403	287,982	5,013,535	235	33,868
income concept Tax preferences excluded from adjusted gross income Total Excluded long-term capital gains Dividend exclusion	238,804 272,030 210,352 233,272	5,111,566 48,396,981 44,492,024 39,937	238,386 271,632 210,119 232,956	4,934,715 48,352,376 44,454,713 39,884	398 233 316	176,851 44,605 37,311 53	288,496 346,515 284,035 290,493	5,203,282 58,584,396 53,889,142 48,917	288,261 346,091 283,666 290,219	5,165,320 58,414,352 53,742,439 48,868	235 424 369 274	170,044 146,703 49
Alternative Minimum Tax preferences excluded from AGI	146,479	3,865,020	146,264	3,857,779	215	7,241	177,516	4,646,338	177,276	4,623,046 146,482,630	240 454	23,292 37,823
Adjusted gross income	296,507	136,627,370	296,065	136,405,003	442	222,367	370,340	146,520,453	369,886	146,482,630	454	37,8

Footnote(s) at end of table

Table 6—Returns With and Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

		Returns with	edjusted gros	s income \$200,000	or more			Returns wit	h expanded I	ncome \$200,000	or more	
Item		Total		with modified income tax	mod	s without dified come tax		Fotal		with modified ncome tax	тос	s without dified come tax
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Exemption amount	296,507	1,025,080	296,065	1,023,574	442	1,506	370.340	1,250,854	369,886	1,249,204	454	1,650
concept Total per expanded income concept Contributions deduction	293,330 293,330 287,180	30,571,107 30,571,107 7,991,674	292,888 292,888 286,775	30,244,452 30,244,452 7,972,617	442 442 405	326,655 326,655 19,057	362,852 362,852 354,710	32,521,435 27,318,153 8,449,417	362,593 362,593 354,475	32,393,602 27,228,282 8,440,555	259 259 235	127,833 89,871 8,862
Interest paid deduction: Total per adjusted gross income concept	257,227	9.088.312	256.800	8.821.361	427	266,951	311,724	9,262,293	311,480	9,169,496	244	92,797
Total per expanded income												
concept Total home mortgage interest Investment interest exceeding investment income per adjusted	257,227 182,018	9,088,312 2,726,928	256,800 181,711	8,821,361 2,705,263	427 307	266,951 21,665	225,698 220,063	4,059,011 3,069,361	225,471 219,858	4,004,176 3,054,821	227 205	54,835 14,540
gross income concept	52,694	1,249,817	52,459	1,181,382	235	68,435	50,757	1,145,529	50.667	1,101,140	90	44,389
Investment interest exceeding investment income per alternative income concept	52,694	1,249,817	52,459	1,181,362	235	68,435	44,924	989,650	44,841	949,355	83	40.295
Medical and dental expense												.,
deduction	6,919	199,991	6,891	196,576	28	3,415	12,716	277,117	12,694	274,100	22	3,017
Net casualty or theft loss deduction Taxes paid deduction	597 290,997	59,882 11,209,740	573 290,562	49,312 11,196,134	24 435	10,570 13,606	644 360,499	60,491 12,192,214	625 360,246	51,230 12,186,580	19 253	9,261 5,634
Miscellaneous deductions	253,539	2,021,508	253,192	2,008,452	347	13,056	315,016	2,279,903	314,801	2,271,641	215	8,262
Excess itemized deductions	293,255	29,587,782	292,813	29,262,569	442	325,213	362,692	31,314,561	362,433	31,187,585	259	126,976
Zero bracket amount (statutory) Excess of exemptions and deductions	296,507	993,537	296,065	992,096	442	1,441	370,340	1,230,553	369,886	1,229,014	454	1,539
over adjusted gross income	1,578	269,241	1,157	162,699	421	106,542	4,197	831,325	3,835	731,014	362	100,311
As computed under current law As computed under prior law Tax at normal rates	294,929 294,996 294,929	105,288,257 106,276,731 47,780,729	294,908 294,946 294,908	105,287,509 106,275,863 47,780,488	21 50 21	748 868 241	366,143 366,474 366,143	113,553,014 114,770,365 50,842,105	366,051 366,370 366,051	113,545,044 114,762,048 50,839,546	*92 104 *92	*7,970 8,317 *2,559
Tax savings	64,514 294,955	320,283 47,706,689	64,511 294,934	320,259 47,706,472	3 21	24 217	95,270 366,178	460,796 50,717,776	95,184 366,086	460,359 50,715,654	*86 *92	*437 *2,122
Total	208,516 124,284	1,412,997 20,560	208,495 124,267	1,412,780 20,558	21 17	217 2	249,149 148,936	1,532,867 23,838	249,057 148,835	1,530,745 23,828	*92 *101	*2,122 *10
Non personal credits	174,695	1,613,970	174.652 —	1,613,754	43	216	204,701	1,730,307	204,602	1,728,185	99	2,122
Business credit	162,564 160,243	1,367,810 1,173,045	162,522 159,995	1,367,677 1,169,647	42 248	133 3,398	188,208 185,885	1,484,259 1,312,024	188,110 185,541	1,482,220 1,303,397	98 344	2,039 8,627
Alcohol fuel credit	222 42.558	345 1,566,844	222 d 42,558	345 1,566,844	_		246 83.020	380 2,384,934	246 83.020	380 2,384,934	_	_
Total income tax: Taxes paid to the U.S. Foreign taxes paid	296,065 41,053	47,860,823 221,529	296,065 41,053	47,860,823 221,529	_	_	369,886	51,570,120	369,886	51,570,120		_
Taxable income which would yield:	41,000	221,329	41,033	261,029	_	_	45,411	221,211	45,411	221,211	_	_
Income tax before credits	294,955 294,207 296,065	106,123,756 103,241,797 106,494,366	294,934 294,207 296,065	106,122,991 103,241,797 106,494,366	21 — —	765 -	366,178 364,213 369,886	114,500,080 111,318,877 116,441,481	366,086 364,213 369 886	114,492,812 111,318,877 116,441,481	*92	*7,268

†Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals NOTE. Detail may not add to total because of rounding.

Table 7—Returns With and Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect

			,		lte-	em with the la	rgest tax effect					
item with second largest tax effect	Tot	al	Interest paid	deduction	Taxes paid	deduction	Contributions	deduction	Medical ar expense d		Net casualty of deduc	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Parcent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Returns With Total Income Tax						-			ĺ			
Returns with adjusted gross income \$200,000 or more												
Tots!	295,895	100.0	80,132	27.1	139,148	47.0	47,392	16.0	2,834	0.9	236	0.1
nterest paid deduction	78,745	26 6		-	62,262	44 7	7,585	160	322	127	61	25.8
Contributions deduction	104,728 64.657	35 4 21 9	56,595 12,553	70 6 15 7	49,164	35 3	35,585	75 1 —	1,564 286	61 7 11 3	81	34.3
fedical and dental expense deduction	1,277	0.4	251	0.3	781	06	155	03	_	_	45	19 1
let casualty or theft loss deduction fiscellaneous deduction	78 23,720	80	29 4,381	() 55	16,696	120	32 1,945	01	323	12 7		_
oreign tax credit usiness credit	157 2,061	0 1 0 7	33 980	12	76 590	0 1 0 4	25	0 1 0 7	İ	l t	_	-
vestment credit	16,309	55	5,217	65	8,751	63	311 1,710	36	† 34	13	49	20.8
Capital gains exclusion Partnership and S Corporation	_	_	-	i -	_	_	_	-	_	_	_	-
net losses		_	_	_	_	_	_	, -	_		_	_
No second largest item Returns with expended income	3,336	11	40	()	332	02	4	()	_	_	-	_
\$200,000 or more												
Total	369,727	100.0	28,891	7.8	86,161	23.3	31,224	8.4	2,252	0.6	175	()
nterest paid deduction axes paid deduction	52,289 142,755	14 1 38 6	18,813	65 1	23,590	27 4	1,654 18,197	5 3 58 3	49 1.259	2 2 55 9	47 50	26.9 28.6
ontributions deduction	51,328	13 9	2,557	89	20,967	24.3	_	_	126	56	_	-
fedical and dental expense deduction let casualty or theft loss deduction	2,100 112	06	48 2	02	382 2	0.4	108 23	0.3	_	_	_	_
Ascellaneous deduction oreign tax credit	13,062 159	3 5	908	3 1	4,981 41	58	606	1.9	93	4.1	7	40
Business credit	2,338	06	93	03	256	()	10 193	0 6		()	_	-
nvestment credit Capital gains exclusion	16,339 45,344	4 4 12 3	1,317 1,733	4 6 6 0	5,611 22,680	6 5 26 3	957 8,208	3 1 26 3	30 669	1 3 29 7	46 25	26.3 14.3
Partnership and S Corporation		123	1,733		22,000	20 3	0,200	203	009	29 /	25	143
net losses No second largest item	38,199 5,030	10 3 1 4	3,391 11	11.7	7,080 269	8 2 0 3	1,235	40	25 —	11	_	_
Returns Without Total Income Tax												
Returns with adjusted gross income \$200,000 or more	i											
Total	612	100.0	387	63.2	t .	t	18	2.9	12	2.0	20	3.3
nterest paid deduction	96	15 7	_	_	t	t	11	61 1	4	33 3	11	55.0
Taxes paid deduction _ Contributions deduction	152 123	24 8 20 1	126 104	32 6 26 9	_	_	_	_	† †	†	<u>†</u>	
Medical and dental expense deduction	t	†	t	†	_	_	t	t			_	_
Net casualty or theft loss deduction Miscellaneous deduction	† 63	103	45	116	_	_	† †	‡	_ †	_ 		
oreign tax credit	10	16	t	ļ ţ	_	_	į į	į į	_	-	_	_
Business credit	† 96	15 7	† 82	21 2	_ :	_	† †	‡	_	_	_	_
Capital gains exclusion	_	_	-	-		_	<u> </u>	<u>-</u>	_	_	_	_
Partnership and S Corporation net losses	_	_	_	_	_	_	_		_	_	_	_
No second largest item	60	98	14	36	_	_	_	_	t	†	į t	į t
Returns with expanded income \$200,000 or more												
Total	613	100.0	89	14.5	2	0.3	16	2.6	9	1.5	17	2.8
nterest paid deduction	56	91	_	-	1	50.0	3	18 8	1	11 1	4	23.5
Contributions deduction	44 31	7 2 5 1	22 13	24 7 14 6	_	_	2	12.5	2	22.2 22.2	1 –	5.9
Medical and dental expense deduction	2 2	03 03	1	1.1	_	_	1	63	_	_	_	_
Aiscellaneous deduction	17	28	5	56	_	_	1	63 63	_	22 2	2	11.8
oreign tax credit	11	18	2	22	_	_	2	12 5	_	_	_	-
nvestment credit	24	39	9	10 1	_	-	-	_	_	_	-	=
Capital gains exclusion Partnership and S Corporation	198	323	16	180	1	50.0	3	188	1	11.1	8	47 1
net losses	181	29 5	17	19 1	_		3	188	_	_	1	5.9
No second largest item	46	7.5	3	3 4	_	_	_	_	1	11.1	1	5.9

Footnote(s) at end of table

Table 7—Returns With and Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect -Continued

···					Item wit	h the largest t	tax effect—conti	nued				
ftem with second lergest tax effect	Miscellaneous	deductions	Foreign ta	x credit	Business	credit	Investmen	t credit	Capital gains	exclusion	Partnershi Corporation	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of totel	Number of returns	Percent of total	Number of returns	Percent of total
Returns With Total Income Tax	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Returns with adjusted gross income \$200,000 or more										i		
Total	5,440	1.8	2,429	0.8	2,097	0.7	14,270	4.8	_	_	_	_
Interest paid deduction Taxes paid deduction Contributions deduction Medical and dental expense deduction Net casualty or theft loss deduction Viscellaneous deduction	1,279 2,878 1,049 36 — 9 15	23.5 52.9 19.3 0.7 — — 0.2 0.3 2.9	2,203 113 46 † 23 —	90.7 4.7 1.9 † 0 9 — 0.7	784 762 177 † 	37.4 36.3 8.4 † 	4,203 7,048 1,345 3 11 325 9	29.5 49.4 9.4 () 0.1 2.3 0.1 1.1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	- - - - - -	-	
Capital gains exclusion	_	-	_	-	-	-	_	_	_	_	_	_
net losses . No second largest item	16	03	_ 15	0.6	28	13	934	6.5	_	_	_	=
\$200,000 or more												
Total Interest paid deduction Taxes paid deduction Contributions deduction Medical and dental expense deduction Net casualty or theft loss deduction Miscellaneous deduction Foreign tax credit Business credit Investment credit Capital gaine exclusion Partnership and S Corporation net losses No second largest item	2,440 500 917 209 4 — 5 — 43 481 263 12	0.7 20.5 37.6 8.6 0.2 — 0.2 — 1.8 19 7	2,330 2,156 77 25 1 	0.6 92.5 3.3 1.1 () 0.1 0.3 1.5 0.6 0.6	1,509 538 269 48 	0.4 35 7 17.8 3 2 	10,069 1,180 4,642 859 2 1 142 8 114 1,177 1,503 393	2.7 11.7 46.1 8.5 () () 1.4 0.1 1.1 — 11.7	165,902 15,009 84,451 23,810 1,539 75 5,709 69 1,419 5,388 — 24,624 3,572	9.0 50.9 14.4 0.9 () 3.4 () 0.9 3.2	37,833 7,523 13,985 2,691 15 9 606 21 2,665 9,971	10.2 19.9 37.0 7.1 () () 1.6 0.1 0.7 7.0 26.4
Returns Without Total Income Tax												
Returns with adjuated gross income \$200,000 or more												
Total	15	2.5	153	25.0	-	_	†	+	_	_	_	_
Interest paid deduction Taxes paid deduction Contributions deduction Medical and dental expense deduction Net casualty or theft loss deduction Miscellaneous deduction Foreign tax credit Business credit Investment credit Capital gains exclusion Partnership and S Corporation net losses	5 † - - - -	33.3	59 18 † — 10 — †	38.6 11.8 † — 6.5 — † —			† - - - - -	† - - - - - -			-	-
No second largest item	t	†	38	24 8	-	-	-	-	_	_	_	_
\$200,000 or more Total	16	2.6	140	22.8	_	_	89	14.5	146	23.8	87	14.2
nterest paid deduction Taxes paid deduction Contributions deduction Medical and dental expense deduction Net casualty or theft loss deduction Miscellaneous deduction Toreign tax credit Business credit Tuvestment credit Capital gains exclusion	5 3 1 	31.3 18.8 6.3 — — — — — — —	28 13 11 — 7 — 4 12	20.0 9.3 7.9 — 5.0 — 2.9 8.6	- - - - - - - - - - - - - - - - - -	-	1 1 - - - - - 86	1.1 1.1 - - - - - 96 6	4 2 - 6 6	2.7 1.4 — 4.1 4.1	9 2 1 5 70	10.3
Partnership and S Corporation net losses	1 5	6.3 31.3	30 34	21 4 24.3	_	_	1	1.1	126	86.3 1,4	-	-

^() Less than 0.05 percent.
† Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals NDTE. Detail may not add to total because of rounding.

Table 8—Returns With and Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect

					Ite	om with the le	argest tax effect					
Item with second largest tax effect	Tot	al .	Interest paid	deduction	Taxes paid	deduction	Contributions	deduction	Medical er expanse d		Net casualty of deduct	or theff loss tion
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Returns With Modified Total Income Tax	•											
Returns with adjusted gross Income \$200,000 or more												1
Total	296,065	100.0	80,143	27.1	139,148	47.0	47,397	16.0	2,534	0.9	236	0.1
Interest paid deduction	78,806	26 6	i –	_	62,262	44 7	7,587	160	322	12 7	61	25.8
Taxes paid deduction Contributions deduction	104,748	35 4	56,597	70 6	-		35,585	75 1	1,564	61 7	81	34.3
Medical and dental expense deduction	64,673 1,277	21 8 0 4	12,554 251	15 7	49,164 781	353 06	155	03	286	113	45	191
Net casualty or theft loss deduction	78	()	29	()	t	l t	32	0 1	_	_		'3'
Miscellaneous deduction	23,730	8 0 0 1	4,381	5.5	16,696	12 0	1,945	4 1	323	12 7	1 -	-
Foreign tax credit Business credit	167 2,062	07	41 980	01	76 590	0 1 0 4	312	0 1	†	‡	_	_
Investment credit	16,322	5 5	5,217	6.5	8,751	6.3	1,710	36	34	13	49	20.8
Capital gains exclusion Partnership and S Corporation	_	_	-	-	_	_	_	_		_	-	-
net losses	_	_	_	_	_	_	1 -	_	_	_	_	l _
No second largest item	3,374	1.1	40	()	332	02	4	()	-	_	_	-
Returns with expanded income \$200,000 or more												ļ
Total	369,886	100.0	31,078	8.4	86,251	23.3	31,264	8.5	2,253	0.6	175	0
Interest paid deduction	50,188	136	_	_	23,614	27 4	1,659	53	49	22	47	26.9
Taxes paid deduction	142,792	38 6	18,832	60 6	_	-	18,213	58 3	1,260	55 9	50	28.C
Contributions deduction Medical and dental expense deduction	51,359 2,102	13 9 0 6	2,567 48	83	20,992 382	24 3 0 4	109	0.3	126	5 6	_	_
Net casualty or theft loss deduction	114	()	2	()	2	()	23	0.3	_	-	_	=
Miscellaneous deduction	15,257	4 1	3,051	9 8	5,010	5 8	615	20	93	4 1	7	4.0
Foreign tax credit Business credit	2,341	06	93	03	258	03	193	06	_	_	_	1 =
Investment credit	16,374	4 4	1,317	42	5,624	65	963	31	30	1.3	46	26.3
Capital gains exclusion	45,359	12 3	1,736	5 6	22,699	26 3	8,216	26.3	669	29 7	25	14 3
Partnership and S Corporation net losses	38,234	103	3,398	109	7,095	8.2	1,239	40	26	1 2	_	_
No second largest item	5,088	1 4	17	0 1	271	03	2	()	_	-	-	-
Returns Without Modified Total Income Tax												
Returns with adjusted gross Income \$200,000 or more								•				
Totel	442	100.0	376	85.1	t	t	13	2.9	12	2.7	20	4.5
Interest paid deduction	35	7 9	_	_	†	t	†	t t	4	33 3	11	55.0
Taxes paid deduction	132	29 9	124	33 0	_	_	_	-	†	l t	t	t
Contributions deduction Medical and dental expense deduction	107 †	24 2 †	103	27 4	_	_	- 	-		†	_	_
Net casualty or theft loss deduction	t	Ť	t	Ť	_	_	t	i	_	_	! –	_
Miscellaneous deduction Foreign tax credit	53	120	45	12 0	_	_	†	†	†	<u>†</u>	<u>†</u>	† †
Business credit	†	†	t		_		_	_	_	_	_	_
Investment credit	83	18.8	†	Ť	-	_	t	†	_	_	_	_
Capital gains exclusion Partnership and S Corporation	_	_	_	_	_	_	_	_	_	_	_	-
net losses	_	_	_	_	_	-	_	_	_	_	! _	_
No second largest item	22	5 0	14	37	-	_	_	_	Ť	t	t	. †
Returns with expanded income \$200,000 or more												
Total	454	100.0	86	18.9	2	0.4	12	2.6	9	2.0	17	3.7
Interest paid deduction	27	5 9	_		1	50 0	3	25 0	1	11 1	4	23.5
Taxes paid deduction Contributions deduction	30 19	66 4 2	21 13	24 4 15 1			2	167	2	22 2	1	5.9
Medical and dental expense deduction	2	04	1	12	-	_	1	83	_	22 2	_	! =
Net casualty or theft loss deduction	2	0.4	1	12	_	_	1	83	_		_	- 1
Miscellaneous deduction Foreign tax credit	10	22	5 _	58	_	_	1	83	2	22 2	2	11.8
Business credit	_	_	_			_	} _		_		_	_
Investment credit	20	4 4	9	10 5	_	_	_	_	_	. –	_	_
Capital gains exclusion Partnership and S Corporation	184	40 5	16	18 6	1	500	2	16 7	1	11 1	8	47.1
net losses	148	32 6	17	198	_	_	2	167	_	_	1	59
No second largest item	12	26	3	35	_	_	_		1	11.1	1	5 9

Footnote(s) at end of table

Table 8—Returns With and Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect—Continued

					Item wit	n the largest t	tax effect—contin	Deur			τ	
Item with second lergest tax effect	Miscelleneous	deductions	Foreign ta	x credit	Business	credit	Investmen	t credit	Capital gains	exclusion	Partnershij Corporetion i	p and S net losses
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percer of tota
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Returns With Modified Total income Tax												
Returns with adjuated gross income \$200,000 or more										ı	1	
Total	5,440	1.8	2,582	0.9	2,097	0.7	14,270	4.8	_	-	_	~
nterest paid deduction	1,279	23 5	2,262	87 6	784	37 4	4,203	29.5	_	_	_	l –
axes paid deduction	2,878	52.9	131	5 1	762	36.3	7,048	49.4	_	-	-	-
Contributions deduction Medical and dental expense deduction	1,049 36	19.3 0.7	61	2 4 0 1	177 †	8.4	1,345 3	9 4	_	=	-	-
Net casualty or theft loss deduction	-		l ř	l ŭ	l <u>-</u>		11	01	_	_		-
Aiscellaneous deduction	_		33	13	27	13	325	2.3	_	-	_	-
oreign tax credit .	9	0.2	-	_	†	†	9	0.1	_	=	_	-
Business credit	15 158	0.3 2.9	30	12	311	14.8	158	11	_	_	_	-
nvestment credit	-		-		_	-	_	-	_	_	i –	-
Partnership and S Corporation		}									ŀ	
net losses .	_ 16	03	53	2 1	_ 28	1.3	934	6.5	_	_	-	-
No second largest item Returna with expanded income	16	03	33	'	20	1.3	954	0.5		_	_	-
\$200,000 or more Total	2,449	0.7	_		1,509	0.4	10,080	2.7	165,956	44.9	37,880	10.2
		1	-	-		1		11.7	· ·	9.0	7,537	19 9
nterest paid deduction Taxes paid deduction	502 926	20.5 37.8	_	_	538 271	35 7 18 0	1,182 4,651	46 1	15,017 84,501	50.9	13,993	36.
Contributions deduction	210	86	_	_	48	3 2	861	8.5	23,820	14.4	2,699	7
Medical and dental expense deduction	4	02	_	-	-	-	. 2	()	1,541	0.9	15	(
Net casualty or theft loss deduction	_	_	_	_	8	0.5	1 142	1 4	77 5,714	3.4	9 617	1.
Foreign tax credit	_	_	_	_	_	03	-	'-	3,714	- 34	017	"
Business credit	_	_	_	-	_	_	114	11	1,419	0.9	262	0.
nvestment credit	43	18	_	-	218	14 4			5,405	3.3	2,670	7.0
Capital gains exclusion	481	19.6	_	_	341	22 6	1,178	11.7	_	-	9,990	26.4
net losses No second largest item	263 14	10.7 0.6	_	_	61 23	4 0 1.5	1,503 398	14 9 3 9	24.644 3.577	14.8 2.2	_ 59	0.3
Returns Without Modified Total									0,0			
Income Tax Returns with adjusted gross income							ŀ					
\$200,000 or more Total	15	3.4		_	_	_	†	+	_		_	_
	5	33.3	_	_								
Interest paid deduction Taxes paid deduction	†	33.3	_	_	_		†	<u>†</u>	_	-		-
Contributions deduction	i i	i i	_	_		-		_	_	_	i –	-
Medical and dental expense deduction	_	_	_	_	_	-	_	_	_	_	-	-
Net casualty or theft loss deduction	_		_	_	_	_	_	_	_	_	_	[
oreign tax credit	_	_		_	_	_	_	_	_	_	-	-
Business credit	-	-	_	-	_	-	_	_	_	-	_	-
nvestment credit Capital gains exclusion	_	_	_		_	_	_	_	_	_	-	-
Partnership and S Corporation	_	_	_	_	_		_	_		_	_	-
net losses	_	-	_	_	_		_	-	_	-	_	-
No second largest item	t	t	_	_	_	-	_	_	_	-	_	-
Returns with expanded income \$200,000 or more												
Total	16	3.5	-	-	_	_	89	19.6	139	30.6	83	18.:
nterest paid deduction	5	31.3	-	-	_	-	1	11	4	2.9	8	9.
Taxes paid deduction	3	188	_	_	_	_	1	1 1	_ 2	1 4	1	1.3
Vedical and dental expense deduction		63	_	_	_	_	_	_		14		'-
Vet casualty or theft loss deduction	_	_	_			_	-	_	-	_	_	-
Ascellaneous deduction	-	-	-	-	_	_	-	_	_	-	_	-
Foreign tax credit	_	_	_	-	_	_	_	_	_	_	_	-
nvestment credit	_	_	_	_	_	_	_	_	6	43	5	6
Capital gains exclusion	1	6.3	_	-	_	_	86	96.6	_	_	69	83.
Partnership and S Corporation									400	00.0		
net losses	1	6.3	_	_	_	-	1	1.1	125 2	89 9 1.4	_	1 -

^() Less than 0.05 percent † Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals NOTE. Detail may not add to total because of rounding.

Table 9—Returns Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Itemized Deductions as a Percent of Income

				Retu	rns with edjuste	ed gross income	\$200,000 or m	iore			
Type of deduction or credit	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(1)	(2)	(3)	(4)	(S)	(6)	(7)	(8)	(9)	(10)	(11)
Total itemized deductions Interest paid deduction	612	44	66	18	16	5	9	4	4	51	395
Total	612	69	95	24	11	14	11	9	17	113	249
Investment interest per income concept Investment interest exceeding investment	612	90	146	40	29	24	23	19	25	107	109
income per concept	612	341	93	39	19	15	12	14	9	36	34
Taxes paid deduction	612	70	436	63	19	t	4	5	t	5	t
Contributions deduction	612	111	366	38	21	19	35	22	-	-	_
Medical and dental expense deduction	612	584	10	4	†	t t	l –	t t	l t	3	4
Net casualty or theft loss deduction	612	588	†	_	l t	l t	l t	_	-	t	14
Miscellaneous deductions	612	158	382	34	9	5	j †	t	†	14	5
Deduction equivalent of										1	
Total credits	612	421	15	5	7	l t	l t	9	6	143	_
Foreign tax credit	612	442	4	l t	l t	4	l t	8	6	141	_
Business credit	612	539	59	4	1 1	1 —	l i	†	l t	l t	t
Investment credit	612	330	241	22	7	1 +	l i	1 +	3	l i	4
Tax preferences excluded from adjusted	- 12	1			·	'	'	'		'	
gross income	612	601	6	l t	t	_	_	_	l –	-	_

				Re	eturns with expe	ended income \$	200,000 or mor	е _			
Type of deduction or credit	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total itemized deductions Interest paid deduction	613	243	156	22	14	5	7	8	3	28	127
Total	613	320	157	16	10	8	4	3	6	41	48
Investment interest per income concept Investment interest exceeding investment	613	289	224	31	14	6	5	8	2	13	21
income per concept	613	503	33	9	3	5	1	2	5	21	31
Taxes paid deduction	613	266	296	34	3	7	2	1	_	3	1
Contributions deduction	613	292	263	18	7	7	9	5	2	6	4
Medical and dental expense deduction	613	591	7	1	1	4	_	3	_	4	2
Net casualty or theft loss deduction	613	594	-	_	1	_	2	-	l –	3	13
Miscellaneous deductions	613	304	267	17	5	1	3	_	-	11	5
Deduction equivalent of											
Total credits	613	362	2	3	5	92	6	6	7	129	1
Foreign tax credit	613	454	2	2	2	7	6	5	5	129	1
Business credit	613	471	53	2	_	_	-	1	_	1	85
Investment credit	613	310	156	16	3	4	98	6	1 1	13	6
Tax preferences excluded from adjusted					l	l	l		l		
gross income	613	605	5	1	2	_	_	_	_	_	_

†Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals

Table 10—Returns Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Itemized Deductions as a Percent of Income

				Retu	ırns with edjuste	ed gross income	\$200,000 or m	nore			
Type of deduction or credit	Totel	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total itemized deductions Interest paid deduction:	442	_	-	_	t	_	t	t	-	t	395
Total .	442	15	18	7	5	9	9	5	14	111	249
Investment interest per income concept Investment interest exceeding investment	442	24	62	32	25	21	23	17	22	107	109
income per concept	442	207	63	33	19	15	12	14	9	36	34
Taxes paid deduction .	442	7	336	58	18	7	†	5	†	5	t
Contributions deduction .	442	37	283	32	19	19	33	19	-	-	_
Medical and dental expense deduction	442	414	10	4	†	t	-	3	†	†	4
Net casualty or theft loss deduction	442	418	†	_	†	t	†	-	i –	t	14
Miscellaneous deductions	442	95	282	27	9	5	†	t	†	14	5
Deduction equivalent of.						1		ļ	l.		
Total credits .	442	421	13	†	3	_	l –	į †	_	†	-
Foreign tax credit	442	442	_	_	-	_		_	_	_	_
Business credit	442	425	6	†	†	_	l t	†	†	†	t
Investment credit	442	227	182	17	6	t	†	†	l t	†	†
Tax preferences excluded from adjusted				1		1	[
gross income	442	437	l t	t	i t	-	_	_	_	i –	_

				Re	eturns with expa	anded income \$	200,000 or mor	9			
Type of deduction or credit	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(12)	(13)	(14)	(15)	(18)	(17)	(18)	(19)	(20)	(21)	(22)
Total itemized deductions	454	195	87	3	4	2	4	3	2	27	127
Total	454	227	108	7	7	6	4	2	5	40	48
Investment interest per income concept . Investment interest exceeding investment	454	219	146	24	12	6	5	7	2	12	21
income per concept	454	371	11	5	2	5	1	2	5	21	31
Taxes peid deduction	454	201	207	31	2	6	2	1	_	3	1
Contributions deduction	454	219	188	13	5	5	7	5	2	6	4
Medical and dentel expense deduction	454	432	7	1	1	4	_	3	i –	4	2
Net cesualty or theft loss deduction	454	435	_	-	1	! –	2	_	_	3	13
Miscelleneous deductions	454	239	180	10	5	1	3	-	_	11	5
Deduction equivalent of:											
Totel credits	454	362	2	1	2	85	_	2	_	l –	_
Foreign tax credit	454	454	-	_	_	-	_	-	-	-	
Business credit	454	364	3	_	_	-	_	1	i –	1	85
Investment credit	454	214	100	12	1	3	98	6	1	13	6
Tax preferences excluded from adjusted						}					
gross income	454	451	1	1	1	_	_	l –	-	l –	_

[†]Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals

Table 11—Returns With and Without Total Income Tax: Number of Returns and Percents Classified by Effective Tax Rate and by Size of Income Under Alternative Concepts

	Size of edjusted gross income											
Effective Tax Rate	Total		Under \$50	,000	\$50,000 under \$100,000		\$100,000 or more		\$200,000	of more		
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
All returns	101,660,287	100.0	93,562,375	100.0	6,892,048	100.0	909,357	100.0	296,507	100.0		
Returns without total income tax	17,312,884	17 0	17,292,405	18.5	16,471	02	3,396	0.4	612	0.2		
Returns with total income tax	84,347,403	83 0	76,269,970	81 5	6,875,577	99 8	905,961	99 6	295,895	99 8		
Effective tax rate												
Under 5 percent	15,705,116	15 4	15,603,206	16 7	92,444	13	8,352	09	1,114	0.4		
5 under 10 percent	29,248,767	28 8	28,853,855	30 8	369,040	54	23,585	26	2,287	0.8		
10 under 15 percent	26,268,188	25 8	24,558,459	26 2	1,644,351	23 9	55,325	6 1	10,053	3 4		
15 under 20 percent	9,674,061	9 5	6,614,103	7 1	2,914,049	42.3	128,289	14 1	17,620	5.9		
20 under 25 percent	2,294,124	23	587,358	06	1,448,614	210	237,051	26 1	21,101	7.1		
25 under 30 percent	683,587	0.7	31,611	()	335,375	49	271,238	29 8	45,363	15 3		
30 under 35 percent	255,858	03	4,953	()	47,911	0.7	136,592	150	66,402	22.4		
35 under 40 percent	126,810	0 1	3,308	()	9,299	01	34,522	38	79,681	26.9		
40 under 45 percent	48,358	()	865	()	2,405	()	6,327	0.7	38,761	13.1		
45 under 50 percent	13,556	()	805	()	1,016	()	1,514	0 2	10,221	3 4		
50 under 60 percent	6,406	()	738	()	2,379	()	1,317	0 1	1,972	0.7		
60 under 70 percent	6,614	()	3,263	()	2,043	()	604	0.1	704	0.2		
70 under 80 percent	2,518	()	594	()	1,154	()	539	0 1	231	0 1		
80 percent or more	13,440	()	6,852	()	5,497	0 1	706	0 1	385	0.1		

					Size of expanded in	come				
Effective Tax Rate	Total		Under \$50	,000	\$50,000 under	\$100,000	\$100,000	or more	\$200,000	or more
	Number of returns	Percent of total	Number of returns	Percent of lotal	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns	101,660,287	100.0	93,379,185	100.0	6,900,782	100.0	1,009,980	100.0	370,340	100.0
Returns without total income tax	17,312,884	170	17,291,930	18.5	18,178	0.3	2,163	02	613	0.2
Returns with total income tax	84,347,403	83 0	76,087,255	81 5	6,882,604	99 7	1,007,817	998	369,727	99 8
Effective tax rate				i	·					
Under 5 percent	15,886,870	156	15,747,676	169	130,390	19	8,161	0.8	643	0.2
5 under 10 percent	29,331,444	28 9	28,793,673	30.8	502,523	7.3	32,737	32	2,511	0.7
10 under 15 percent	26,233,247	25 8	24,343,133	26 1	1,707,253	24 7	161,136	160	21,725	5.9
15 under 20 percent	9,798,817	96	6,621,688	7.1	2,871,200	416	202,157	20.0	103,772	28 0
20 under 25 percent	2,213,855	22	543,106	06	1,370,269	199	248,375	24 6	52,105	14.1
25 under 30 percent	555,510	0.5	21,297	()	261,199.	38	228,373	22 6	44,641	12,1
30 under 35 percent	212,669	02	4,040	()	31,111	0.5	102,718	10 2	74,800	20 2
35 under 40 percent	74,465	01	3,323	()	3,135	()	20,744	21	47,263	12.8
40 under 45 percent	21,650	()	_		1,006	()	2,037	02	18,607	5.0
45 under 50 percent	4,738	()	1	()	1,258	()	459	()	3,020	0.8
50 under 60 percent	1,694	()	2	()	1,248	()	110	()	334	0.1
60 under 70 percent	4,023	()	2,188	()	1,338	()	422	()	75	()
70 under 80 percent	332	()	1	()	2	()	172	()	157	lö
80 percent or more	8,089	()	7,127	()	672	()	216	()	74	()

^() Less than 0.05 percent NOTE. Detail may not add to total because of rounding

Table 12—Returns With and Without Modified Total Income Tax: Number of Returns and Percents Classified by Effective Tax Rate and by Size of Income Under Alternative Concepts

-				Sı	ze of adjusted gross	income				
Effective Tax Rete	Total		Under \$50	,000	\$50,000 under	\$100,000	\$100,000	or more	\$200,000	or more
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns	101,660,287	100.0	93,562,375	100.0	6,892,048	100.0	909,357	100.0	296,507	100.0
Returns without modified total income tax	17,289,316	17.0	17,271,148	18 5	14,331	02	3,395	0.4	442	0.1
Returns with modified total income tax	84,370,971	83.0	76,291,227	815	6,877,717	99 8	905,962	99 6	296,065	99 9
Effective tax rate								İ		1
Under 5 percent	15,681,642	154	15,590,404	16 7	83,942	12	6,212	0.7	1.084	0.4
5 under 10 percent	29,248,730	28.8	28,858,131	30 8	364,763	53	23,584	26	2,252	0.8
10 under 15 percent	26,283,039	25.9	24,577,601	26.3	1,644,347	23 9	51,072	56	10,019	3 4
15 under 20 percent	9,678,322	95	6,624,744	7 1	2,911,938	42 3	128,289	14 1	13,351	4.5
20 under 25 percent	2,304,756	23	587,358	0.6	1,465,648	21 3	228,550	25 1	23,200	7.8
25 under 30 percent	691,988	0.7	31,611	()	335,375	49	279,653	30 8	45,349	153
30 under 35 percent	260,201	0.3	4,953	()	47,911	0.7	140,932	15.5	66,405	22 4
35 under 40 percent .	131,149	0 1	3,308	()	ઝ ,∠99	0 1	36,660	40	81,882	27 6
40 under 45 percent	48,463	()	865	()	2,405	()	6,330	0.7	38,863	13.1
45 under 50 percent	13,692	()	805	()	1,016	()	1,514	02	10,357	3 5
50 under 60 percent	6,412	()	738	()	2,378	()	1,317	0 1	1,979	0.7
60 under 70 percent	6,618	()	3,263	()	2,044	()	604	0 1	707	02
70 under 80 percent	2,519	()	594	()	1,154	()	539	0.1	232	0 1
80 percent or more .	13,440	()	6,852	()	5,497	01	706	01	385	01

					Size of expanded in	come				
Effective Tax Rate	Total		Under \$50	,000	\$50,000 under	\$100,000	\$100,000	or more	\$200,000	ог глоге
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns	101,660,287	100.0	93,379,185	100.0	6,900,782	100.0	1,009,980	100.0	370,340	100,0
Returns without modified total income tax	17,289,316	17.0	17,270,673	18.5	16,037	02	2,152	02	454	01
Returns with modified total income tax	84,370,971	83 0	76.108,512	815	6,884,745	99 8	1,007,828	998	369,886	99 9
Effective tax rate				1						
Under 5 percent	15,854,860	156	15,732,735	168	115,499	17	6,022	06	604	02
5 under 10 percent	29,337,825	28 9	28,797,975	30 8	504,635	7.3	32,737	32	2,478	0.7
10 under 15 percent	26,252,340	25 8	24,366,527	26 1	1,707,251	24 7	156,886	15 5	21,676	59
15 under 20 percent	9,796,662	96	6,625,939	7 1	2,864,837	415	202,156	20.0	103,730	28.0
20 under 25 percent	2,237,291	2.2	547,357	06	1,391,554	20 2	248,374	24.6	50,006	13.5
25 under 30 percent	555,508	0.5	21,297	()	261,199	38	228,374	226	44,638	12 1
30 under 35 percent	216,951	0 2	4,040	()	31,111	0.5	106,972	10.6	74,828	20 2
35 under 40 percent	78,815	0 1	3,323	()	3,135	()	22,887	23	49,470	13.4
40 under 45 percent	21,763	()		-	1,006	()	2,041	02	18,716	5 1
45 under 50 percent	4,817	()	1	()	1,258	()	459	()	3,099	0.8
50 under 60 percent	1,695	()	2	()	1,248	()	110	()	335	01
60 under 70 percent	4,023	()	2,188	()	1,338	()	422	()	75	()
70 under 80 percent	332	()	1	()	2	()	172	()	157	()
80 percent or more	8,089	()	7,127	()	672	()	216	()	74	()

^() Less than 0 05 percent NOTE. Detail may not add to total because of rounding

Section 4

Explanation of Terms

Explanation of terms are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue (IR) Code or related regulations, procedures, or policies. Code sections cited were those in effect for 1985.

Most of the definitions and explanations supplied in this section relate to column or stub titles used in one or more tables in this report. Some provide background or limitations to such titles. Therefore, explanations are written to provide information necessary to interpret the statistical tables to which they relate. Definitions marked with the symbol (#) are either new or modified definitions reflecting changes in the law or in Statistics of Income processing.

Section 5, 1985 Forms and Instructions, provides further information about many of the items in this report. The terms used in Section 4 differ substantially from those applicable to the remainder of the report and are defined separately in that section.

Additional Tax for Tax Preferences

Additional Tax for tax preferences is the sum of alternative minimum tax plus deferred minimum tax. Although the requirement to pay the minimum tax ended in Tax Year 1982, tax-payers with a net operating loss might have been able to defer payment of minimum tax until Tax Year 1985. (See "Alternative Minimum Tax".)

Adjusted Gross Income Less Deficit

The broadest definition of gross income is all income from whatever source derived, including (but not limited to) the following:

- Compensation for services, including fees, commissions, fringe benefits, and similar items;
- Gross income derived from business;
- Gains derived from dealings in property;
- Interest, rents, and royalties;
- Dividends;
- Alimony and separate maintenance payments;
- Annuities and pensions;
- Income from life insurance and endowment contracts;
- Income from discharge of indebtedness;

- Distributive share of partnership gross income;
- Income from an interest in an estate or trust;
- Aid to families with dependent children;
- Prizes and awards;
- Income from an interest in an estate or trust;
- Social security payments; and
- Unemployment compensations.

Some items are specifically excluded (completely or partially) from gross income for income tax purposes. In particular:

- Accident and health insurance proceeds, "Black Lung" benefits, and casualty insurance proceeds;
- Child support payments;
- Cost-of-living allowances paid to U.S. Government employees stationed outside the U.S.;
- Employment agency fees paid directly by the taxpayer's employer and relocation payments;
- Federal Employees' Compensation Act payments:
- Gifts, bequests, or inheritances;
- Life insurance proceeds, and certain social security benefits;
- Meals and lodging provided by the employer for the employees' benefit;
- Military allowances and payments to dependents of military personnel;
- Payments to a beneficiary of a deceased employee;
- Payments to reduce the cost of winter energy consumption;
- Railroad Retirement Act pensions and railroad retirement lump sum payments;
- Rental allowance of members of the clergy;
- Scholarship and fellowship grants;
- Certain veteran's benefits;
- Workman's compensation;
- Interest on state or local bonds;
- Mustering out benefits;
- Foster care receipts; and
- Employer provided benefits including insurance and pension payments.

Gross income is further reduced by excludable portions of items reported on Form 1040 to arrive at "Total Income" (line 23).

Following is a list of such exclusions:

- Ordinary and necessary expenses of operating a farm or business:
- Expense deductions attributable to rents and royalties, and net adjustment for windfall profit tax withheld;
- Expenses of outside salespersons attributable to a trade or business carried on by the taxpayer;
- Depreciation deduction allowed life tenants and income beneficiaries of property held in trust;
- Deductible losses from sales of capital assets and other property;
- Excludable portion of the excess of net long-term capital gain over net shortterm capital loss;
- Business net operating loss deductions;
- Exclusion of the ordinary income portion (in contrast to the amount treated as long-term capital gain) of the taxable amount of a lump-sum distribution from a qualified pension or retirement plan, taxed separately from other sources of income at the taxpayer's election;
- Limited exclusion of unemployment compensation;
- Limited exclusion of railroad retirement pension income;
- Limited exclusion of social security benefits;
- Exclusion of the portion of pension payments that represents a return of the employee's cost for the plan;
- Limited exclusion of qualified foreign earned income;
- One-time exclusion of gain from sale of principal residence by individuals who are 55 years or older;
- Certain reduced uniformed services retirement pay;
- Employer contributions to simplified employee pension plans; and
- Exclusion of domestic dividends.

From Total Income (line 23 on Form 1040) the following statutory adjustments are subtracted to arrive at Adjusted Gross Income:

- Employee business and moving expenses;
- Contributions to a self-employed retirement fund ("Keogh Plan") by the selfemployed, and to individual retirement arrangements (IRA's) by employees or self-employed persons;
- Forfeited interest penalties, incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- Forestation/reforestation expenses;
- Deduction for two-earner married couples;
- The foreign housing exclusion; and
- Repayments of supplemental unemployment compensation received under the Trade Act of 1974.

A deficit occurs if the allowable exclusions and deductions exceed gross income.

Adjustments

See "Statutory Adjustments."

Advance Earned Income Credit Payments

Taxpayers who believed they would be eligible for the earned income credit at the end of the year could receive the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return, where they became either an increase to balance due or a reduction of overpayment. (See also "All Other Taxes.")

Age 65 or Over

The presence of the additional exemption allowed taxpayers age 65 or over was used as the basis of this classification. In the case of joint returns of husbands and wives, the return was considered a return of a taxpayer age 65 or over, regardless of whether one or two exemptions were claimed.

Alimony

Payments received as alimony or separate maintenance were income to the person receiving them and an adjustment to gross income for the person paying them if the payments were:

- (1) required under the terms of a decree of divorce or separate maintenance, or a written instrument incident to that decree;
- (2) paid in discharge of a legal obligation based on the marital relationship; or
- (3) paid after the decree and on a periodic basis.

All Other Taxes

For purposes of this report, this amount represents the sum of the self-employment tax, tax from recomputing prior-year investment credit, social security taxes on tip income, any penalty taxes on individual retirement arrangements (IRA's), and other unspecified taxes. This was in contrast to the "other taxes" portion of the Form 1040 itself, which was composed of the taxes listed above plus the minimum tax carryover, alternative minimum tax, the advance earned income credit payments received, uncollected tax on tips, excess golden parachute payments, and section 72 penalty taxes. Alternative minimum tax is tabulated in this report as part of "total income tax" and serves as part of the requirements for determining the taxable or

nontaxable classification of a return. Advance earned income credit payments are shown as a separate item in computing total tax liability, balance due, or refund. (See also "Taxable and Nontaxable Returns" and "Total Income Tax".)

Alternative Minimum Tax

The IR Code provides for special treatment of some kinds of income and allows special deductions for some kinds of expenses. So that individual taxpayers who benefit from these provisions will pay at least a minimum amount of tax, a special tax for individual taxpayers was in effect -- the alternative minimum tax.

The alternative minimum tax was levied on benefits received in the form of deductions, and exclusions which reduced the effective tax rate. These benefits are known as "alternative minimum tax preferences" or "alternative minimum tax preference items" because they result from the preferential treatment given those items in the tax law.

The alternative minimum tax was computed by reducing alternative minimum taxable income (see definition below) by an exemption amount determined by filing status. If the return was filed jointly by a married couple or a surviving spouse, the amount was \$40,000. The amount for single or head of household taxpayers was \$30,000. For married couples filing separately, the amount was \$20,000.

If the amount in excess of the exemption was greater than zero, it was multiplied by 20 percent, the alternative minimum tax rate. The residual amount of tax was reduced by "income tax after credits", excluding "additional taxes" (as reported on Form 1040). For taxpayers claiming a foreign tax credit, the amount of residual alternative minimum tax over additional taxes could be further reduced by the foreign tax credit. The amount that the alternative minimum tax was reduced by the foreign tax credit was computed by special rules and generally was limited to the proportion of alternative minimum income attributable to foreign sources compared to the total amount of alternative minimum taxable income.

Alternative Minimum Taxable Income

Alternative minimum taxable income was defined as adjusted gross income including any net operating losses plus the sum of the alternative minimum tax preference items (defined below) less the following:

- (1) alternative tax net operating loss;
- (2) alternative minimum tax itemized deductions;
- (3) the amount of the alcohol fuel credit; and

(4) accumulated distributions made from a trust.

Alternative Minimum Tax Preferences

Because some income and deductions were given special treatment under the IR Code, many taxpayers would pay little or no tax if it were not for the alternative minimum tax. Below are the items that were tax preferences because they were given "preferential" treatment in the form of deductions, lower tax rates, and exclusion from tax:

- (1) <u>Dividend Exclusion--This</u> is the portion of ordinary dividends not included in taxable income,
- (2) <u>Capital Gains Deduction</u>—This is the 60 percent deduction amount for net long-term capital gains excluding any long-term gains from the sale of a principal home,
- (3) Incentive Stock Options--This amount is the difference between the fair market value of stock bought under an incentive stock option and the price paid for the stock,
- (4) Accelerated Depreciation on Real Property-This amount represents the depreciation or amortization taken during the year on real property less the depreciation that would have been taken under the straight-line method,
- (5) Accelerated Depreciation on Leased Personal Property--This amount represents the depreciation or amortization taken during the year on leased personal property less the depreciation or amortization that would have been taken under the straight-line method,
- (6) Amortization of Certified Pollution Control Facilities--This amount represents the amortization deduction for a certified pollution control facility less the depreciation deduction normally allowed.
- (7) <u>Depletion</u>--This amount is the depletion deduction for the year in excess of the adjusted basis in the property at the end of the year,
- (8) Intangible Drilling and Development Costs --This is the "excess deduction amount" for intangible drilling and development costs for oil, gas, or geothermal wells (figured separately) when the deduction is more than the taxpayer's net income from the same items. The "excess deduction amount" is the excess of the allowable deduction for such costs (excluding those for

drilling a nonproductive well) over the allowable deduction, had such costs been capitalized and amortized over a 120 month period,

- (9) Mining Exploration and Development

 Costs--This is the amount allowed for current-year mining exploration and development costs less the deduction that would have been amortized over a 10-year period,
- (10) Circulation and Research and Experimental Expenditures—This is the amount by which the current year deduction allowable for circulation costs (of newspapers, magazines, and other periodicals) and research and experimental expenditures exceeds the amount that would have been amortized over a 3-year period for circulation costs and a 10-year period for research and experimental expenditures, and
- (11) Reserves for Losses on Bad Debts of Financial Institutions—This amount was the excess of additional reserves for bad debts less the amount that would have been allowed based on actual loss experience.

Business or Profession Net Income or Loss

This source of income was reported by individuals who were sole proprietors of a nonfarm business or self-employed members of a profession. A sole proprietorship is the simplest form of business organization. The business has no existence apart from its owner. Its liabilities are the personal liabilities of its owner. The taxpayer's interest in the sole proprietorship ends with its dissolution or the taxpayer's death.

When there were two or more sole proprietorships operated by the same taxpayer(s), the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all business activities. The proprietor was required to exclude investment income from business profits and to include it, instead, with the various types of investment income for which separate provision was made on the individual income tax return.

Business costs and expenses were deductible from gross receipts or gross sales in arriving at net profit or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net profit. The deduction of net operating losses from other years was not considered a business expense, but was offset, instead, against "other income" on the proprietor's income tax return.

Information on sole proprietorships, business receipts and expenditures can be

found in the annual summer issue of the Statistics of Income Bulletin.

Capital Assets

See "Sales of Capital Assets Net Gain or Loss."

Capital Gain Distributions Reported or Form 1040

These distributions included the following:

- (1) Long-term capital gains credited or distributed to individual taxpayers by regulated investment companies and mutual funds. Gains credited but not distributed were reported as income, and
- (2) Long-term capital gains distributed by real estate investment trusts.

Normally, taxpayers would have reported these distributions on the supporting schedule used for this type of income (Schedule D, Capital Gains and Losses. However, if the taxpayers did not need Schedule D to report any other gains or losses, they then entered 40 percent of the capital gain distributions directly on line 14, Form 1040.

For purposes of this report, "capital gain distributions reported on Form 1040" are tabulated as part of "sales of capital assets" and are reflected in the long-term capital gain and loss and net capital gain and loss data. (See also "Sales of Capital Assets Net Gain or Loss.")

Capital Gains and Losses

See "Sales of Capital Assets Net Gain or Loss."

Casualty or Theft Loss, Nonbusiness

Nonbusiness casualty and theft losses were deductible from adjusted gross income to the extent that the nonreimbursable net loss for each such casualty or theft exceeded \$100, and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income. A theft was considered to be the unlawful taking and removing of money or property with the intent of depriving the owner of its use. A casualty was defined as a complete or partial destruction of property resulting from an identifiable event of a sudden, unexpected, or unusual nature, such as a fire or storm.

For 1985, casualty and theft gains and losses were required to be netted. Net gains were realized if total reimbursements (such as insurance payments) exceeded total cost or fair market value for the items. Such net gains were required to be treated as capital gains and reported on Schedule D. Depending

on the holding period for the lost asset, the net gains reported on Schedule D were treated as either short or long-term capital gains.

Child Care Credit

This credit was claimed by taxpayers who incurred expenses for the care of dependent children under age 15 or disabled dependents while these taxpayers were working. Qualifying expenses included those for services performed within the home by nondependent babysitters, maids, or cooks. Expenditures paid for the care of children under the age of 15 or any other qualified individuals for out-of-home non-institutional care qualified for the child care credit.

The maximum amount of employment-related expenses to which the credit could be applied was the lesser of earned income or \$2,400 if one qualifying child or dependent was involved and the lesser of earned income or \$4,800 if more than one dependent was involved. The credit was equal to 30 percent of employment-related expenses for taxpayers with adjusted gross income of \$10,000 or less. The credit was reduced by one percent for each \$2,000 increment of adjusted gross income in excess of \$10,000 up to \$28,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income of \$28,000 or more.

The amount of the credit which could be claimed was limited to income tax before credits and any excess was not refundable.

Contributions Deduction for Itemizers

Contributions deductible on Form 1040 as an itemized deduction from adjusted gross income included gifts in the form of cash or property to:

- the United States, a State, or a local government for exclusively public purposes;
- (2) organizations created in the United States or its possessions or under the law of the United States and operated exclusively for:
 - (a) religious purposes,
 - (b) charitable purposes,
 - (c) scientific purposes,
 - (d) literary purposes,
 - (e) educational purposes,
 - (f) fostering national or international amateur sports competition, or
 - (g) preventing cruelty to children or animals;
- (3) nonprofit cemetery companies owned and operated exclusively for the benefit of their members;

- (4) organizations of war veterans or their auxiliaries;
- (5) domestic fraternal societies operating under the lodge system if the contributions were used exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals;
- (6) nonprofit volunteer fire company; and
- (7) a nonprofit day care center.

Some out-of-pocket unreimbursable expenses that the taxpayer paid to do volunteer work for such organizations were also deductible. Individuals who were members of a partnership could also include in their contributions deductions their pro-rata share of partnership contributions.

In general, a deduction was allowed for all contributions up to 50 percent of adjusted gross income. Contributions to organizations which used the proceeds for external activities such as clinic health care or camps for children were limited to the 50 percent ceiling, but contributions to organizations which used the proceeds primarily to operate the organization were limited to the 30 percent ceiling. Contributions that you made for maintaining veterans organizations, fraternal nonprofit cemeteries were societies, and limited to 30 percent of your adjusted gross income. A 30 percent limit also applies to contributions of certain capital gain property to those organizations for which the 50 percent limit applies. There is a 20 percent of adjusted gross income limit that applies to gifts of long-term capital gain appreciated property contributed to specific organizations. Contributions exceeding any of the three limitations could be carried over and deducted in the next 5 years. Therefore, in addition to contributions made in 1985, the statistics also include amounts carried over from 1980-1984 that were within the current year's percentage limitations.

Cash contributions to a single organization of more than \$3,000 were reported separately from other cash contributions, and these data are shown separately in Table 2.1.

Contributions Deduction for Nonitemizers (#)

Taxpayers who did not itemize their deductions were still able to benefit from tax law provisions for charitable contributions. The criteria which determined the deduction of charitable contributions was the same for non-itemizing as well as itemizing taxpayers. However, only one-half of the qualified reported charitable contributions were deductible for Tax Year 1985 for nonitemizing taxpayers.

Credit for Tax on Certain Gasoline, Fuel, and Oil (#)

This was a credit allowed in full or in stated amounts for Federal excise taxes paid on gasoline, special fuels, and lubricating oil when the fuel oil was used for: (1) farming purposes, (2) operation of public passenger land transportation services (taxicab operators of qualified taxicabs), (3) operation of inter-city, local, or school buses, (4) non-highway purposes of a trade or business, and (5) operation of qualified diesel-powered highway vehicles. These taxes could be applied as a credit to reduce total tax liability when the individual return was filed (with any amount in excess of total tax liability refunded) or refunded during the taxable year if the credit for any fuel category or any lubricating oil in any of the first three quarters of the year was at least \$1,000. A one-time credit (or refund) was allowed to the purchaser of a new qualified diesel-powered highway vehicle after January 1, 1985. The credit amount was \$198 for a truck or van and \$102 for any other vehicle and any such credit reduced the basis of the vehicle.

Credit for the Elderly and Permanently and Totally Disabled

A credit for the elderly and permanently and totally disabled was available to taxpayers age 65 or older (within certain income limitations) and to those taxpayers under age 65, retired with a permanent and total disability, and who had received taxable income from a public or private employer because of that disability. An individual was considered permanently and totally disabled if he or she was medically determined to be "unable to engage in any substantial gainful activity because of a physical or mental impairment which could result in death or last 12 continuous months or more."

Individuals, age 65 or older, determined the base amount of income on which to figure the credit from an allowable amount of income classified by filing status and age. The classifications were grouped as follows:

Base Amount	Filing Status
\$5,000	Single and 65 or over or disabled; married filing jointly with only one spouse either 65 or over or retired on disability,
\$7,500	Married filing jointly with both spouses either 65 or over or retired on disability, and
\$3,750	Married filing separately either 65 or over or retired on disability.

Permanently and totally disabled individuals under age 65, determined the base amount on which to figure the credit as the lesser of the allowable amount (defined above) or taxable disability income. The base amount, for both qualifying groups was further reduced by the sum of nontaxable social security benefits, railroad retirement and veterans pensions, and other nontaxable pensions plus one-half of adjusted gross income in excess of an additional exclusion amount which was also classified by filing status and age. Lastly, the actual credit was computed as 15 percent of this amount.

The amount of the credit that could be claimed was limited to total income tax and any excess was not refundable.

Credit from Regulated Investment Companies

Taxpayers were instructed to include in gross income any amounts which were allocated to them as capital gain dividends from regulated investment companies, even if they were not actually received. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit for their proportionate share of the tax.

This refundable credit was reported on line 63 of Form 1040 for Tax Year 1985; however the following credits were also included as credit from regulated investment companies in SOI data:

- (a) the excess hospital insurance benefits tax credit,
- (b) the throwback credit.
- (c) the credit for tax withheld by Canadian withholding agents,
- (d) repayments under renegotiations of government contracts,
- (e) repayments under "Claim-of-Right Doctrine,"
- (f) the credit for interest from taxfree Covenent bonds, and
- (g) the credit for tax withheld at source.

Credit on 1986 Estimated Tax

This credit was the part of the overpayment of 1985 tax which taxpayers specifically requested to be credited to their estimated tax for 1986. (See also "Overpayment" and "Estimated Tax Payments.")

Deduction for Working Married Couples

Married taxpayers who filed a joint return and who both worked qualified for a deduction. The maximum amount eligible for deduction was 10 percent of \$30,000. The deduction was computed as 10 percent of qualified earned income of the lower earning spouse. Qualified earned income was equal to the sum of salaries and wages and other earned income, plus self-

employment income, less the following adjustments: employee business expenses, payments to an IRA, payments to a Keogh plan, and repayments of supplemental unemployment benefits. Married taxpayers who filed Form 2555 (Foreign Earned Income) to exclude any income from tax or deduct certain housing costs; or who filed Form 4563 (Exclusion of Income From Sources In United States Possessions) to exclude income from tax, were not eligible for the deduction.

Dividend Exclusion

Taxpayers could exclude up to \$100 (\$200 on a joint return) of eligible dividends from adjusted gross income. For an explanation of eligible dividends, see "Domestic and Foreign Dividends Received."

Dividends in Adjusted Gross Income

Total domestic and foreign dividends less the dividend exclusion equaled dividends in adjusted gross income. (See also "Domestic and Foreign Dividends Received" and "Dividend Exclusion.")

Domestic and Foreign Dividends Received

Domestic and foreign dividends received consisted of:

- dividends eligible for the dividend exclusion, which were dividends received from domestic corporations either directly or indirectly (e.g., as a beneficiary of income from estates or trusts, or as a partner for the taxpayer's distributive share of partnership profits), and
- (2) dividends not eligible for the dividend exclusion, which were dividends received from foreign corporations, tax-exempt farmers' cooperatives, tax-exempt organizations, certain trusts that were in their final year, corporations most of whose business was conducted in U.S. possessions, dividends from real estate investment trusts, and dividends from regulated investment companies.

Domestic and foreign dividends did not include non-taxable distributions of stock or stock rights, returns of capital, or liquidation distributions. Taxpayers were also instructed to exclude so called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were to be treated as interest income; and patronage dividends declared by farmers' cooperatives and other cooperative organizations.

Taxpayers could choose, under a qualifying dividend reinvestment plan of a domestic public utility, to receive a dividend of common stock rather than cash, and could elect to exclude up to \$750 per year (\$1,500 on a joint return) of stock dividends.

Earned Income Credit (#)

This was a credit available to low-income workers who maintained a household and had a dependent child or children whom they claimed as exemptions. This credit was based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment, and was intended to offset the impact of social security taxes on low-income individuals and to encourage them to obtain employment.

The maximum credit was 11 percent of the first \$5,000 of earned income, or \$550, and was reduced by an amount equal to 12.5 percent of the taxpayer's adjusted gross income or earned income, whichever was larger, above \$6,500. Thus at the \$11,000 adjusted gross income level (or earned income level) the credit was eliminated. In addition, beginning with Tax Year 1985, taxpayers were required to reduce their earned income credit by the amount of their alternative minimum tax.

Taxpayers were eligible to claim the earned income credit if:

- (1) both AGI and earned income were less than \$11,000;
- (2) they maintained a household which was the principal place of abode for the taxpayer and a child or a descendant of the child;
- (3) they maintained their principal home in the United States;
- (4) they did not exclude from gross income any amount of income earned from sources outside the United States or from sources within U.S. possessions, or claim a deduction for certain expenses of living abroad;
- (5) they had a taxable year that represented a full 12 months; and
- (6) they filed a joint return if married.

The earned income credit could result in a refund to the extent it was not used to offset income tax liability. Thus, even if individuals were not otherwise required to file returns, it was to their benefit to do so in order to claim the earned income credit. For purposes of this report, the earned income credit was divided into three parts: that used to offset income tax before credits (limited to the amount needed to reduce income tax

after credits to zero); that used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion (See also "Advance Earned Income Credit Payments.")

Employee Business Expenses

An employee was allowed a deduction in arriving at adjusted gross income for certain unreimbursed business expenses incurred in connection with any employment. These expenses were reported as an "adjustment" to income on the tax return and were separate from employee expenses treated as an itemized deduction. Expenses which qualified for the adjustment included:

- cost of travel, meals, and lodging while away from home in the performance of services as an employee;
- (2) expenses to the extent covered by a reimbursement or expense allowance arrangement with the employer;
- (3) business transportation costs, other than commuting; and
- (4) outside salesperson's expenses of soliciting business for the employer.

If employees accounted for deductible expenses to their employers, they were not required to report the reimbursement in income, except for any amount of reimbursement in excess of expenses.

Certain expenses of employees, such as work clothes, union dues, and employment agency fees, were not deductible in the computation of adjusted gross income, but were deductible as itemized deductions in the computation of taxable income. These expenses were included in "miscellaneous itemized deductions."

Estate or Trust Net Income or Loss

This was the beneficiaries' share of fiduciary income (with the exception of the items described below which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed and amounts credited to beneficiaries' accounts from current-year fiduciary income, whether or not actually received, plus any other amounts which were properly paid, credited, or required to be distributed for that year.

Also included was the beneficiaries' share of any accumulation distribution made in the current year by the fiduciary of a complex trust for income accumulated in prior tax years. Beneficiaries' share of these distributions was reduced by their share of depletion and depreciation deductions before reporting the net amount as part of adjusted gross income.

Taxpayers excluded from estate or trust income their share of dividends and gains or losses from sales of capital assets and other property. Such income (which made up the largest portion of income from an estate or trust) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust which, for its last tax year, (a) still had a net operating loss carryover or a capital loss carryover, or (b) had deductions (other than those for exemptions and charitable contributions) in excess of gross income.

If a return showed net income from one estate or, and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labeled "net income" and "net loss" represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount, on a return-by-return basis.

Estimated Tax Payments

This figure represented the total of the amounts paid quarterly and reported on the 1985 Declaration of Estimated Income Tax, Form 1040ES. The amount reported included any credit which was applied against the estimated tax by reason of an overpayment of 1984 tax liability. Individuals were required to make estimated tax payments if their estimated tax for Tax Year 1985 exceeded \$500 and they estimated that the total amount of income tax withheld would be less than 80 percent of their estimated 1985 tax, or 100 percent of their 1984 tax.

Excess Itemized Deductions

This deduction concept represented the amount by which total itemized deductions exceeded the zero bracket amount. Since the zero bracket amount was built into the tax tables and the tax rate schedules, only "excess itemized deductions" (and not "total itemized deductions") was used in the calculation of taxable income. (See also "Zero Bracket Amount.")

Excess Social Security Taxes Withheld (#)

If the total social security (FICA) and/or Railroad Retirement Act (RRTA) tax withheld was greater than \$2,791.80 for 1985 (\$2,532.60 for 1984) because an employee worked for more than one employer, the excess could be taken as a credit toward payment of the employee's income tax. Any amount in excess of FICA or RRTA liability was refundable. In the case of a joint return, the credit was computed separately for each taxpayer.

Exemptions (#)

In the computation of taxable income, a \$1,040 deduction was allowed for each exemption claimed.

An exemption was allowed for each taxpayer shown on a return (on joint returns the husband and wife were each regarded as a taxpayer). If either husband or wife filed a separate return, the spouse's exemption could be claimed on that return only if that spouse did not file a return, had no gross income, and was not the dependent of another taxpayer. Additional exemptions were allowed for a taxpayer or spouse who were age 65 or over, blind, or both.

Exemptions were also allowed for qualified dependents. In general, an individual qualified as a dependent if that person had gross income less than \$1,040 (\$1,040 or more if in category (2) below); received more than half of his or her support from the taxpayer, was related to the taxpayer (such as a son, daughter, or parent), or was a member of the household for the whole year; did not file a joint return with his or her spouse; and met certain citizenship requirements.

The total number of exemptions shown in this report includes some duplication. This occurred in the case of:

- dependents other than children who had gross income less than \$1,040, but filed a return to obtain a refund of tax withheld on wages;
- (2) dependent children with unearned income of \$1,040 or more (dividends, interest, capital gains, and the like); and
- (3) dependent children under 19 years of age or students regardless of age who either (a) were required to file a return because their gross income was \$3,430 or more, or (b) had gross income of less than \$3,430, all of it earned income, and filed a return only to obtain a refund of tax withheld on wages.

In each of these instances individuals were counted twice, as taxpayers filing their own returns and as dependents on another taxpayer's return.

Farm Net Income or Loss

This source of income was reported by individuals who were sole proprietors of a farm. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all farming activities.

Farm business costs and expenses deductible from farm gross business receipts in arriving at farm net profit or loss. Excluded from farm net profit or loss were gains from certain sales of livestock and crops which qualified for capital gains treatment, as well as farm rental income. crops Gains from sales of livestock (other than poultry) qualified for capital gains treatment if the livestock had been held for 12 months or more (in the case of cattle or horses acquired after 1969 for 24 months or more), as long as livestock were held for breeding, dairying, or sporting purposes. Gains from sales of unharvested crops, when sold with the land on which they were growing, qualified for capital gains treatment if the land had been held for 12 months or more. For taxation purposes (and for purposes of this report), these types of income were included in longterm capital gains. On the other hand, farm rental income--that based on crops or livestock produced solely by the tenant, without material participation of the landowner or sublessor in the operation or management of the farm--was included in rent net income or

Foreign Earned Income and Foreign Housing Exclusions (#)

Taxpayers could exclude from gross income a certain amount of their foreign earned income and employer provided foreign housing expenses if their tax home was in a foreign country and they were either:

- a U.S. citizen and a bona fide resident of a foreign country or countries for an uninterrupted period that included a tax year, or
- (2) a U.S. citizen or resident alien who was physically present in a foreign country or countries for at least 330 full days during any period of 12 consecutive months.

For 1985, qualified individuals continued to be limited to the lesser of an \$80,000 exclusion or their total foreign earned income. An individual who qualified under the bona fide residence test or physical presence test could also elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign earned income and foreign housing exclusions, the total amount of both exclusions was limited to the taxpayer's total foreign earned income.

The foreign earned income exclusion is not tabulated separately in SOI data, but is reported as a negative value in other income. (See "Other Income.")

Foreign Housing Deduction

Individuals qualifying for the exclusion of foreign earned income could deduct foreign housing amounts from gross income if their employer did not pay any of their housing costs or if they were self-employed. The housing deduction was limited to the amount that a taxpayer's foreign earned income exceeded the sum of their foreign housing exclusion and foreign earned income exclusion. Any excess housing expense could be carried over to the next year.

Foreign Tax Credit

Individuals who had paid income or excess profit taxes to a foreign country or U.S. possession or any political subdivision, agency, or instrumentality of the country or possession, could claim this credit against income taxes. (The taxpayer had the option of reporting foreign taxes paid as an itemized deduction.) The credit was for the income and profits taxes paid and included the taxpayer's share of such taxes paid through partnerships, regulated investment companies, and fiduciaries. In general, the tax credit was limited to income tax after personal credits multi-plied by the ratio of taxable income from foreign sources to the entire taxable income. The result - the foreign tax credit - could not exceed the foreign taxes paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 1985 could be carried back two years and then forward five years for use in computing the credit for those years. A taxpayer's credit could have been reduced if he or she participated in an International Boycott. Additional information on foreign tax credits is available in Statistics of Income Bulletin, Summer 1987 issue.

Forfeited Interest Penalty Adjustment

Taxpayers who had paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to gross income.

Fully Taxable Pensions and Annuities

This type of pension or annuity was obtained in connection with employment and was financed in whole (a non-contributory plan) by contributions of the employer. Since these pensions were paid entirely by an employer, the amount received by the employee was fully taxable. Additionally, fully taxable pensions and annuities included certain military retirement pay and IRA distributions. This amount was reported on line 16, Form 1040 (1985). (See "Pensions and Annuities.")

General Business Credit

As a result of the Tax Reform Act of 1984, a major revision was made in the calculation of certain income tax credits. The investment credit, jobs credit, alcohol fuels credit, and employee stock ownership plan (ESOP) credit were combined into a single credit - the general business credit. Taxpayers claiming more than one of the business credits were required to summarize them on a Form 3800. General Business Credit. The adjusted tax liability limitations for the combined credits were determined on the Form 3800. The general business credit was limited to 100 percent of the first \$25,000 and 85 percent of the excess over \$25,000. (The limit was \$12,500 in the case of a married couple filing separately. If however, one spouse had no current credit or unused credit, the spouse having a current credit or unused credit may have used the full \$25,000 figure in determining his or her credit.)

If the current year general business credit exceeded the tax liability limitation and could not be entirely used for Tax Year 1985, the excess amount could be carried back to the three preceding tax years. Any used credit after carryback, could be carried forward to each of the 15 years after the year of the credit. Additionally all carryforwards of unused investment credit, jobs credit, alcohol fuels credit, and ESOP credit were added together and reported on Form 3800. Otherwise, taxpayers claiming a single credit did not have to file Form 3800 and were only required to use the appropriate form for the particular credit or credit carryforward.

Heads of Households, Returns of

These returns were filed by "unmarried" persons who furnished over half the cost of maintaining a household for more than six months for at least one qualifying relative. Unmarried persons, for purposes of this classification, were defined as single persons, married persons legally separated, certain married individuals living apart but not legally separated, or persons married to non-resident aliens. "Qualifying" relatives, such as children, parents, brothers, and sisters, generally had to qualify as the taxpayer's dependents and actually had to live with the taxpayer.

There were two exceptions to this rule. Parents of the taxpayer had to be dependents, but did not have to live in the same household; children of the taxpayer did not have to be dependents, but did have to reside in the same household as the taxpayer. Taxpayers had to maintain a household for a full year for dependent parents living apart.

A special tax rate schedule was provided for heads of households which gave a portion of

the benefits for lower rates accorded joint returns.

Home Mortgage Interest Deduction

See "Interest Paid Deduction."

Income Averaging

Certain taxpayers with unusual fluctuations in income were able to reduce the tax in higher income years by using income averaging. The standard income averaging computation permitted a part of an unusually large amount of taxable income for any one year to be taxed at a lower rate (i.e. changed the effective bracket or tax rate), thus resulting in a lower amount of tax due than would have resulted if the taxpayers had computed their tax using the regular taxcomputation method.

An eligible individual could choose this computation if the "averageable income" for the year was more than \$3,000. "Averageable income" was the amount by which "adjusted taxable income" (taxable income for the computation year) exceeded 140 percent of the average "base period income" (the average of taxable income, with certain other adjustments for the three preceding tax years).

for the three preceding tax years).

Briefly, the income averaging computation operated to tax all averageable income at the same rate which applied to the first one-fourth of such income. "Adjusted taxable income," from which the "averageable income" was derived covered all income except "excess community property income" and certain amounts received by owner-employees. "Base period income" included taxable income and income earned outside the United States or within U.S. possessions which had been excluded from taxation under the IR Code.

To be eligible to use the income averaging method taxpayers had to meet citizenship or residence tests. Taxpayers claiming the foreign earned income exclusion or deduction or those excluding income from sources within the U.S. possessions, the Virgin Islands, Guam, or Puerto Rico could not use the income averaging method.

Income Subject to Tax

For taxpayers filing Tax Year 1985 returns and using the regular computation method, income subject to tax was the same as taxable income (adjusted gross income less the personal exemption amount and excess itemized deductions or the contributions deduction for non itemizers).

For taxpayers using the income averaging method, income subject to tax was a reduced amount of taxable income specially computed for the statistics by working backward from the tax itself. For taxpayers filing returns from prior years income subject to tax was

<u>adjusted</u> for the statistics by working <u>backward</u> from the tax itself.

Income Tax After Credits (#)

For Tax Year 1985, the computation for income tax after credits was revised. Briefly, to arrive at this amount, taxpayers deducted total personal credits (line 45, Form 1040) from income tax before credits (line 40, Form 1040). If the result was greater than zero, the foreign tax credit, the general business credit, the research and experimentation credit, the orphan drug credit, and the credit for fuel from a nonconventional source, were then deducted from the residual to arrive at income tax after credits.

The portion of the earned income credit which did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits." (See also "Total Personal Credits" in this section.)

Income Tax After Personal Credits

For Tax Year 1985, this amount represented the deduction of "total personal credits" from "income tax before credits."

Income Tax Before Credits

This amount consisted of two components: "tax generated" or "taxes from income averaging" plus "taxes from special tax computations." Generally, "tax generated" was the tax liability computed on current-year "taxable income" based on:

- the regular tax, whether derived from the tax tables or tax rate schedules; or
- (2) the income averaging tax.

(See also "Tax Generated" and "Taxes from Income Averaging.")

Income Tax Withheld

An employer could use either of the major methods of withholding -- the "percentage" method, the "wage bracket" method, or an authorized alternative method. All the major methods of withholding were based on graduated rates ranging from 12 to 37 percent. Similarly, the result of any alternative method had to approximate the same amount as computed under one of the major methods.

Income tax withheld included amounts deducted from salaries, wages, tips, and other forms of remuneration as reported on Form W-2; from pensions and annuities, and certain gambling winnings as reported on Form W-2P and W-2G respectively. Amounts withheld for distributions from profit-sharing, retirement plans, and individual retirement arrangements had withholding reported on Form 1099-R.

Also, a backup withholding rate of 20 percent was required to insure that income tax was collected from payments generally not subject to withholding. The purpose of this measure was to insure that certain taxpayers who failed to report or correctly report certain kinds of tax information paid an adequate withholding amount.

Individual Retirement Arrangements (#)

An Individual Retirement Arrangement (IRA) is a savings program that allows a taxpayer to set aside money for retirement. An individual could establish an IRA at a bank or other qualified financial institution, or by investing directly in individual annuity contracts issued by an insurance company. Contributions to such a plan were limited to the lesser of:

- (1) an individual's compensation for the year;
- (2) \$2,000 (\$2,250 if a non-working spousal IRA was created); or
- (3) the amount actually paid.

Such contributions could be deducted from the employee's gross income in arriving at adjusted gross income. Unless they were disabled, taxpayers could not start withdrawing funds from the account until they reached age 59-1/2 and had to start doing so upon reaching age 70-1/2. Penalty taxes were assessed in the event the taxpayer failed to comply with these limitations.

Individuals could set up an IRA to include a nonworking spouse. To qualify the following conditions must have been met:

- the individual must have been married at the end of the tax year;
- (2) they must have met the IRA requirements discussed earlier;
- (3) they must have filed a joint return; and
- (4) the spouse must not have received any compensation during the tax year.

For Tax Year 1985, only IRA contributions made before the due date of the return were deductible.

Interest Paid Deduction

Interest paid on personal debts, credit cards, mortgages, bank loans, and installment purchases of real or personal property was deductible, but interest paid on money borrowed to buy tax-exempt securities or single premium life insurance and endowment contracts was

not. The amounts deductible as an interest expense included "investment interest" (that amount paid or accrued on indebtedness incurred, or continued, to purchase or carry property held for investment) as reported on Form 4952, Investment Interest Expense Deduction, subject to the limitations prescribed in the law. Interest relating to business, royalty, and rental income was deducted directly from these items and was, therefore, not reflected in the interest paid statistics. For installment purchases, interest paid included amounts stated in the contract, certain unstated amounts of interest, and finance charges.

Interest Received

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings accounts, tax refunds, U.S. savings bonds, and money-market funds. Taxpayers were also instructed to include so called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions. Excluded was most interest on State or local government obligations. Such interest was tax-exempt and, therefore, did not have to be reported on the tax return. If interest on accounts frozen by financial institutions received during the tax year, it was also excluded from income.

Investment Credit

The investment credit was claimed as one of the components of the general business credit and was subject to the net tax liability limitation thereof. Total investment credit was the sum of: (1) the regular investment credit, (2) the rehabilitation investment credit, and (3) the business energy investment credit.

The regular investment credit rate was 10 percent of the "qualified investment" in certain new and used depreciable assets with a useful life of three years or more. The "qualified investment" was determined by the cost of the property, taking into account the length of the property's intended life and whether the property was new or used.

For qualified rehabilitation structures, there were three credit rates, namely:

- 25 percent for expenditures of certified historical structures;
- (2) 20 percent for expenditures of 40-year old buildings; and
- (3) 15 percent for expenditures of 30-year old buildings.

Additionally, the regular investment credit investment credit were and energy applicable to any portion of the basis that qualified for this credit. The 15 percent and 20 percent credit rates were limited to 25 nonresidential buildings. However, the applicable credit rate was nonresidential and residential buildings.

The appropriate business energy investment credit rate, 10, 11, or 15 percent, was determined by the taxpayer's classification of the business energy property. Specifically, the 10 percent credit rate applied to biomass property and qualified inter-city buses; the ll percent credit rate applied to qualified hydroelectric generating property; and the 15 percent credit rate applied to solar, wind, or geothermal property and ocean thermal prop-Generally, any other business energy properties that did not have an energy percentage period specified, had an energy credit rate of zero. For Tax Years after 1983, the business energy investment credit could no longer be applied against 100 percent of tax liability, but was combined with the regular investment credit and limited to 85 percent of tax liability over \$25,000.

Itemized Deductions

See "Total Itemized Deductions," and specific types.

Jobs Tax Credit

For Tax Year 1985 the jobs tax credit was claimed as one of the components of the general business credit and was subject to the net tax liability limitations thereof. This tax credit could be elected by employers who had hired individuals from certain targeted groups.

The credit was limited to 50 percent of the first \$6,000 of total qualified wages paid to eligible individuals employed for the first year; 25 percent of the first \$6,000 of total qualified wages paid to eligible individuals employed for the second year; and 85 percent of qualified wages (limited to a maximum of \$3,000) paid to summer youths employed for a 90 day period between May 1 and September 15.

Employee targeted groups were:

- handicapped individuals referred by vocational rehabilitation programs;
- (2) economically disadvantaged Vietnam-era veterans;
- (3) economically disadvantaged youths between 18 and 24 years of age;
- (4) recipients of supplemental social security income benefits;

- (5) recipients of general assistance;
- (6) economically disadvantaged youths between 16 and 19 years of age participating in a qualified cooperative education program;
- (7) certain economically disadvantaged exconvicts;
- (8) eligible work incentive employees; and
- (9) qualified summer youth employees.

In addition to being employed as a member of a group that was certified as a specified targeted group, the employee could not be a relative or dependent of the employer. More than half of the qualified wages received had to be income from working in the employer's trade or business. Those wages received from a Federally funded, on-the-job training program or payments from the Social Security Act did not qualify for the credit.

Any unused jobs credit could be carried back three years then forward fifteen years until it was used up.

Joint Returns of Husbands and Wives

These were returns of married taxpayers electing the joint return filing status. The income of each spouse had to be reported on these returns.

A Married couple could not elect to file a joint return if: (1) their tax years began on a different date, or (2) they were separated under a decree of divorce or separate maintenance on the last day of the tax year.

Marital Filing Status

The five marital filing status classifications were:

- joint returns of husbands and wives;
- (2) separate returns of husbands and wives;
- (3) returns of heads of households;
- (4) returns of surviving spouses; and
- (5) returns of single persons (not heads of households or surviving spouses).

Marital status was usually determined as of the last day of the taxable year. If one spouse died during the tax year, the other was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Each of the above classifications is defined under a separate heading in this section.

Medical and Dental Expense Deduction

Amounts paid for medicine and drugs or insulin were deductible only if they were for prescribed medicine and drugs or insulin. Taxpayers could also deduct a maximum of \$50.00 per day for certain lodging expenses incurred for medical care. Taxpayers who were required or elected to itemize deductions could reduce their adjusted gross income to the extent that their qualified medical and dental expenses exceeded 5 percent of their adjusted gross income. Qualified medical expenses included payments made for the diagnosis, treatment, or prevention of disease.

Miscellaneous Deductions

Taxpayers were allowed to deduct certain specified nonbusiness deductions from adjusted gross income for which separate categories were not provided on the Schedule A.

Miscellaneous deductions included deductible employee expenses (for example, dues to professional societies, union dues, employment related education expenses, employment agency fees, and subscriptions to professional journals); deductible income producing expenses (for example, collection fees for interest or dividends, investment counsel fees); gambling losses not in excess of gambling winnings; certain business use of a home computer; certain legal and accounting fees; tax preparation fees; and qualified adoption expenses.

Mortgage Interest Credit (#)

As a result of the Tax Reform Act of 1984, state and local governments may issue mortgage credit certificates (MCCs) to be used in connection with the acquisition, qualified rehabilitation, or qualified home improvement of your principal residence. A qualified MCC entitled a taxpayer to claim a credit against federal income tax and the certificate specified the amount of the debt that qualified for the credit and the credit's percentage rate (10 percent to 50 percent).

The credit was figured by multiplying the interest paid on the debt during the year by the credits percentage rate. If the credit's percentage rate exceeded 20 percent, the maximum allowable credit was \$2,000 a year. Taxpayers had to reduce their Schedule A itemized deduction for interest expense by the amount of the credit.

Moving Expense Adjustment

An employee (with the exception of members of the armed services) who had to move to a new residence as a result of changing jobs could deduct from gross income certain reasonable expenses for moving and house hunting. For employees to qualify for this deduction, the new job location had to be at

least 35 miles farther from the former residence than the old job was. Retirees could deduct moving expenses for a move to a new home in the United States when they permanently retired if both their former main job location and home were outside the United States. In addition, the employee had to work full time for at least 39 weeks of the 12 months after the move. Self-employed individuals had to work full time for at least 78 weeks during the first 24 months to be eligible for this deduction.

Deductible expenses included those incurred from moving household goods and personal effects; and travel, meals, and lodging of the taxpayer and household members en route to the new residence. There were no dollar limitations for these expenses. Other allowable expenses, subject to a \$3,000 limitation, included house-hunting trips, cost of meals, lodging in temporary quarters for up to 30 days, and costs related to settlement of an unexpired lease or acquisition of a new lease, or selling of a residence and purchase of a new residence.

Nontaxable Returns

See "Taxable and Nontaxable Returns."

Other Income

Included here were such items as prizes, awards, sweepstakes winnings, gambling profits, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in a previous year, repayment of real estate taxes deducted in an earlier tax year if they reduced tax, free tours received from travel agencies, Veterans Administration rehabilitative program payments, Alaska oil royalties, payments by a union to unemployed members, certain life insurance payments and any other income subject to tax for which there was no specific line provided on the return form. Taxpayers were required to apply any deduction for carryovers or carrybacks of business net operating losses against "other income." foreign earned income exclusion was included in the calculation to reduce other income.

Other Tax Credits

"Other tax credits" is used as a residual category in the statistical tables and does not relate to a line item on a tax form. The category included, in general, only those statutory credits which were used to offset income tax before credits and could not be identified as one of the following:

- research and experimentation credit,
- child care credit.
- investment credit.
- foreign tax credit,

- jobs credit,
- political contributions credit,
- residential energy credit,general business credit,
- elderly and permanently and totally disabled credit (credit for the elderly), and
- mortgage interest credit.

The two credits included in "other tax credits" were the "orphan drugs credit" and the "credit for fuel from a nonconventional source."

Other Taxpayments

"Other taxpayments" included the "throwback tax credit" allowed trust beneficiaries for certain taxes previously paid by the trust, and any other unidentified amounts that could not be allocated to one of the specified taxpayment items. Other tax credits, to the extent that they were in excess of total tax liability and were refundable, were also included in other taxpayments.

Overpayment

An overpayment of tax occurred when the "taxpayments" exceeded "total tax liability," including the amount of any "refundable portion of the earned income credit." Overpayments could be refunded; or, at the taxpayer's election, taken as a credit on the subsequent year's estimated tax; or taken partly as a refund and partly as a credit against estimated tax. (See also "Credit on 1986 Estimated Tax" and "Refund.")

Overpayment of Windfall Profit Tax

This excise tax was imposed on producers of crude oil, but the tax was withheld and reported to the Internal Revenue Service by the first purchaser of such oil. If the tax was over withheld in the course of the year, the producer could claim a refund on his or her income tax return.

The overpayment could be due to two possible reasons. First, whenever withholding errors occurred, a refund of the amounts over withheld could be claimed by filing a Form 6249, Computation of Overpaid Windfall Profit Tax, with the Form 1040. And second, any over withholding due to the net income limitation could also be claimed on the Form 6249.

The two types of overpayment were combined and carried over to the Form 1040 and entered in the margin of the taxpayments section. For purposes of this report overpayment of windfall profit tax was reported as a separate item.

Additional information about the Windfall Profit tax can be found in the <u>Statistics of Income Bulletin</u>, Fall, 1987.

Partnership Net Profit or Loss

Partnership net profit or loss was reported by persons who were members of a partnership, syndicate, joint venture, or unincorporated association. The taxpayer's profit or loss shown in SOI data was his or her share of the ordinary gain/loss of the enterprise and certain payments made to the taxpayer for the use of capital or as a salary. If the individual was a member of more than one partnership, the single amount of partnership profit or loss reported in adjusted gross income, whether actually received or not, was the net result of all shares.

One of the deductions from partnership gross income, the Section 179 property expense deduction could not be determined for Tax Year 1985 due to a change in the design of Schedule E (Supplemental Income Schedule). The new design resulted in the merging of Section 179 property expense deductions from partnerships with Subchapter S corporations. The 179 property expense deduction covers certain qualifying depreciable business assets which could have been treated as an expense.

If a return showed net income from one partnership and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labeled "net income" and "net loss" represent the sum of all income and loss reported from all partnerships; i.e., the net amount, on a return-by-return basis.

Additional information for partnerships can be found in the <u>Statistics of Income Bulletin</u>, Summer, 1987.

Payment with Request for Extension of Filing Time

This payment was made when the taxpayer filed Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return or Form 2688, Application for Additional Extension of Time to File. The extension gained the taxpayer either a four or six month extension of time to file Form 1040 or 1040A. The application did not extend the time for payment of expected tax since full payment of any tax due had to be made with the application for extension. When taxpayers filed their Form 1040 or 1040A, they entered the amount paid with Form 4868 or Form 2688 to determine any tax still due or any overpayment of tax.

<u>Penalty Tax on Individual Retirement</u> <u>Arrangements</u>

Taxpayers could start withdrawing funds from an Individual Retirement Arrangement if they were disabled or after reaching age 59-1/2, and had to start doing so after reaching age 70-1/2. Withdrawals prior to reaching age 59-1/2 were subject to a penalty tax equal to

10 percent of the premature distribution unless the individual was disabled. Failure to withdraw funds after reaching age 70-1/2 resulted in the taxpayer's paying a 50 percent excise tax on the amount by which the minimum required distribution exceeded the distributions actually received by the individual during the year. Contributions to the retirement arrangement in excess of the legal limitation for the year (the lesser of \$2,000 or the taxpayer's compensation for the year) were subject to an excise tax equal to six percent of the excess contribution. (See also "Individual Retirement Arrangement.")

Pensions and Annuities

Generally, pensions represented periodic income received after retirement and made in consideration of past services with an employer, while annuities were income payable at stated intervals in consideration of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a non-contributory plan) by contributions of the employer.

Since a non-contributory pension was one paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on line 16, "Fully taxable pensions and annuities," of Form 1040 rather than on line 17a, "Other pensions and annuities."

For the taxpayer who participated in a contributory retirement plan while employed, amount received was only partially In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under plan, while the taxable portion represented the employer's contribution. (In the case of a survivor beneficiary of a deceased employee, a death benefit exclusion of up to \$5,000 could be excluded in addition to the deceased employee's contribution.) entire amount of pensions received for the year was reported on line 17a, "Other pensions and annuities, including rollovers" of the Form 1040, with the taxable portion being computed on a separate worksheet and entered on line 17b, "Taxable amount."

When it was possible for the retired employee or a survivor to recover the employee's contributions within three years by the annuity payments received, the payments were nontaxable until recovered, after which time the pension or annuity was fully taxable. This was the three-year rule computation method. If this method was inapplicable,

the taxpayer's yearly receipts were prorated into taxable and nontaxable portions based on life expectancy at the time that the pension or annuity started (or term certain, if the annuity was not payable for life).

Receipts from individually purchased annuities were usually prorated into taxable and nontaxable portions, since the taxpayer could expect to receive more than the cost, but not within three years.

Political Contributions Credit

An individual taxpayer was allowed to take a credit against income tax for political contributions paid during the year. This political contribution could be to a candidate or candidates for election to a Federal, State, or local office, in a primary, general, or special election; a political campaign committee; a newsletter fund; or a national, State or local committee of a national political party. The credit equaled 50 percent of the amount contributed, limited to \$50 (\$100 on a joint return).

Refund

A refund of tax included all overpayments of taxes not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment.")

Regular Tax Computation

Typically, the taxpayer, in determining "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax tables or applied rates from one of three tax rate schedules to determine tax. instances, the taxpayer requested the Internal Revenue Service to compute the tax. of all such taxpayers are classified under the regular tax computation method. In addition, current year returns of taxpayers taxable income was greater than zero, but less than or equal to the zero bracket amount, were also shown as having a regular tax computation. For these returns, no "tax generated" is shown.

Rent Net Income or Loss

Rent net income or loss constituted a part of adjusted gross income and was determined by deducting from gross rent, amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. If a taxpayer used the rental property as a residence, rental expenses were limited to rental income.

Research and Experimentation Credit

This credit was established to encourage businesses to increase the amounts spent on certain qualified research and experimenta-The credit was equal to 25 percent of the amount by which the qualified expenses for the year exceeded the average qualified expenses during the three years preceding the year for which the credit was taken. If the taxpayer had been in business less than three years special rules existed for imputing prior year research and experimentation expenditures on which to base the credit. Qualified exwages, cost of research penses included: supplies, payment to others for the use of computer time, and 65 percent of qualified research expenses performed under a contract.

The credit applied to research in the experimental or laboratory sense. It excluded research in the social sciences or humanities, or the part funded by any grant or contract by another person or government entity. In addition, to be eligible, the research had to have taken place within the United States.

Residential Energy Credit

In order to reduce energy consumption and to encourage the development and use of alternative energy sources, a residential energy credit was available to taxpayers. The credit was made up of two separate parts, one based on qualified "energy conservation expenditures' and the other on qualified "renewable energy source expenditures," with different requirements for each type of qualifying expenditures. The entire residential energy credit was available for qualified items installed in or on the taxpayer's principal residence from April 20, 1977, through December 31, 1985.

The credit for energy conservation property was 15 percent of the first \$2,000 of expenditures, including original installation costs, with a maximum credit of \$300 per residence over the entire period the credit was to be in effect. This credit could only be taken if the residence was completed by April 20, 1977 and the residence was in the United States.

Qualifying energy conservation property included the following items:

- insulation designed to reduce the heat loss or gain of a home or water heater,
- (2) storm or thermal windows or doors for the outside of the home.
- (3) caulking or weatherstripping of outside doors or windows,
- (4) clock thermostats or other automatic energy saving setback thermostats,

- (5) furnace replacement burners, ignition systems that replace a gas pilot light, and flue opening modifications, and
- (6) meters that show the cost of energy use.

The credit for renewable energy source property was 40 percent of the first \$10,000 of expenditures, including labor costs for on-site preparation, assembly, or original installation, with a maximum credit of \$4,000 per residence over the entire period the credit was to be in effect.

The renewable energy source property had to be new, and expected to remain in operation at least five years. Renewable energy source property included the following items:

- (1) solar energy property for heating or cooling the home or for providing hot water or electricity for use in the home.
- (2) wind energy property for generating electricity or other forms of energy for home use, and
- (3) geothermal energy property for heating or cooling the home or for providing hot water for use in the home.

Royalty Net Income or Loss

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under IR Code Section 1231, and, as a result of the separate computation required by that section, are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets."

Salaries and Wages

Salaries and wages as reported on the tax return were amounts of compensation primarily for personal services. The following items were included:

- commissions.
- bonuses,
- tips.
- fees,
- excess reimbursement over employee business expenses,
- moving expense allowances,
- employers payments to a nonqualified pension plan,

- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his employer,
- severance pay,
- sick pay,
- the employee's portion of social security tax when paid by an employer,
- exercising a stock appreciation right,
- vacation allowances,
- payments received as the result of winning some legal suits,
- most disability payments,
- certain group-term life insurance premiums paid by an employer,
- strike and lockout benefits,certain meals or lodging, and
- the value of non-monetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property).

Identifiable amounts for any of these categories which may have been reported by taxpayers as "other income" were treated as salaries and wages for the statistics.

Sales of Capital Assets Net Gain or Loss

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were personal residences, furniture, automobiles, and stocks and bonds. Assets used in the normal course of business activities, such as inventory held for sale during the ordinary conduct of business, and depreciable or real property held for sale or used in a trade or business, were specifically excluded from treatment as capital assets.

In addition, net gains from the disposition of certain types of property which were not classified as capital assets were treated as capital gains under IR Code Section 1231. These included property used in business, such as buildings and machinery, and also certain specific types of assets such as livestock, cut timber, coal, domestic iron ore and timber royalties, and unharvested crops sold with the land, if the land was held for more than six months.

On the other hand, all or a portion of net gains from some types of property included under the definition of capital assets could be denied capital gains treatment under certain other sections of the IR Code. Generally, these sections denied capital gains treatment to gains that resulted from using the asset in a trade or business.

The following concepts were used in the computation of net capital gain or loss for the purposes of this report:

Net short-term gain or loss--These were gains and losses from the sales or exchanges of capital assets held for six months or less. (For assets acquired before June 23, 1984, those held one year or less were considered short-term.) Short-term gains or losses from current year sales were combined with any short-term capital loss carryover, any net short-term gain or loss received from partnerships, S corporations, or fiduciaries, gains from the sale or exchange of a principal residence held six months or less, and gains from installment sales.

Net long-term gain or loss--These were gains and losses from sales or exchanges of capital assets held for more than six months. (For assets acquired before June 23, 1984, the holding period was more than one year). Long-term gains and losses were eligible for special tax treatment (see "Net capital gain" below). To obtain the net long-term gain or loss, gains or losses from current-year transactions were combined with:

- net long-term gain or loss received from partnerships, fiduciaries, or Small Business Corporations.
- (2) capital gain distributions of regulated investment companies (mutual funds) and real estate investment trusts,
- (3) long-term capital loss carryover from prior years,
- (4) gains and losses form sales or exchange of assets used in a trade or business and involuntary conversions,
- (5) gains from the sale or exchange of a principal residence held more than six months, and
- (6) long-term capital gains from installment sales.

Short-term capital loss carryover--This carryover equaled that portion of short-term capital loss incurred, but not deducted, in a previous tax year because of the limitation to net capital loss claimable, as discussed below under "Net capital loss."

Long-term capital loss carryover--This carryover equaled that portion of long-term capital loss incurred, but not deducted, in a previous tax year because of the limitation to net capital loss claimable, as discussed below under "Net capital loss."

Net capital gain--If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the

taxpayer had a net capital gain. For taxpayers with long-term capital gains the actual amount shown as net capital gain (and thus carried into adjusted gross income) was computed by first subtracting short-term capital losses (if any), and then subtracting 60 percent of the remaining amount. Short-term capital gains, on the other hand, were always fully includable in net capital gain.

Net capital gain also included capital gain distributions which would have been reported on Schedule D, Capital Gains and Losses, except for the provision that taxpayers who had no other gains or losses could simply enter the portion of capital gain distributions included in adjusted gross income on line 14 of Form 1040. These distributions were always considered to be long-term capital gains. The statistics include a separate tabulation of capital gain distributions not reported on Schedule D (Capital Gains and Losses and Reconciliation of Forms 1099-B).

Net capital loss-If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer generally showed a net capital loss. In many cases, however, the actual amount included in net capital loss (and thus carried into adjusted gross income) was less than the computed combined amount. For taxpayers with long-term capital losses, only 50 percent of such losses (reduced by any short-term capital gains) was includable in net capital loss.

After this reduction, net capital loss was further limited to the lesser of (a) net capital loss, (b) taxable income (computed without regard to capital loss or zero bracket amount), or (c) \$3,000 (\$1,500 for married persons filing separately).

Amounts of capital losses in excess of the above limitations, whichever was applicable, could be carried over to subsequent tax years.

Sales of Property Other Than Capital Assets Net Gain or Loss

Property other than capital assets generally included property of a business nature, in contrast to personal and investment property which were capital assets. Some types of property specifically included were:

- (1) certain depreciable, depletable, and real business property;
- (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business;
- (3) certain copyrights; literary, musical, or artistic compositions; or similar properties;

- (4) any share of gain or loss that otherwise qualified under this heading and was received through partnerships, S corporations or fiduciaries; and
- (5) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft.

Gains from the disposition of some property types not considered to be capital assets could be treated as capital gains under certain conditions. Conversely, under certain other conditions gains from the disposition of some property types considered to be capital gains could be denied capital gains treatment. Taxpayers reported all gains and losses not receiving capital gains treatment on Form 4797, Gains and Losses From Sales or Exchanges of Assets Used in a Trade or Business and Involuntary Conversions.

Self-Employed Retirement (Koegh) Plan Adjustment (#)

The tax law allowed self-employed individuals to contribute to a qualified retirement plan (Keogh or H.R. 10 plan) and deduct all or a part of such contributions in computing adjusted gross income. The amount which could be deducted was based on earned income. For self-employed persons participating in simplified employment pensions (SEPs) compensation could not include amounts received as deferred compensation or as a pension or annuity. Thus, earned income was defined as:

- net earnings from self-employment, but only with respect to a trade or business in which personal services of the taxpayer were a material income-producing factor, and
- (2) income from the disposition of certain property by individuals whose personal efforts created the property, excluding capital gains.

Additionally the maximum amount of the annual deduction was the lesser of \$30,000 or 25 percent of the participant's compensation.

Self-Employment Tax (#)

This tax, levied under the Social Security system, was reported by most individuals who had self-employment earnings of at least \$400 derived from a sole proprietorship or from any share of partnership profits. In the case of individuals who were paid as an employee of a church or qualified church controlled organization that had in effect a certificate electing exemption from social security taxes, they were required to pay self-employment tax if they had remuneration of \$100 or more. Ministers or members of certain religious orders could elect not to be covered by social

security if they opposed social insurance on religious principle.

U.S. citizens employed by foreign governments or international organizations were not subject to self-employment tax on salaries. Certain types of income and deductions such as investment income, capital gains and losses, deductions for net operating losses, and casualty and theft losses were not allowed in computing self-employment earnings.

The maximum amount subject to self-employment tax for 1985 was \$39,600, reduced by any wages on which social security tax had been withheld by any employer. The maximum self-employment tax payable was \$4,672.80, based on the 11.8 percent rate in effect for that year. For 1984, the rate was 11.3 percent with the maximum amount of earnings being \$37,800 and the maximum tax, \$4,271.40.

Separate Returns of Husbands and Wives

Generally, these were returns of married persons, each of whom filed a return independently of his or her spouse and reported only his or her own income, exemptions, and tax. Also included were returns of married persons where only one spouse had income, but elected to use this classification.

If only one spouse filed a separate return, the other spouse's exemption could be claimed on that return, but only if the spouse who was not filing had no gross income and was not the dependent of another taxpayer.

Single Persons, Returns of

These were returns of (a) unmarried persons who did not qualify as head of household or surviving spouse, or (b) certain married individuals living apart from their spouses who maintained a home, independently of the spouse, that was the home of the individual's child or stepchild (who could be claimed as a dependent) for more than 6 but less than 12 months of the year.

Size of Adjusted Gross Income

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having no adjusted gross income and appear as a separate class in most basic tables. The absence of a class labeled "no adjusted gross income" indicates that any deficit or break-even returns in a table were included in the lowest income class.

Small Business Corporation Net Profit or Loss

Net income from a qualified Small Business Corporation (defined in Section 1361 of the IR Code) was taxed directly through each stockholder. Net losses were allocated to each stockholder to be offset against income from other sources.

Small Business Corporation income shown in this report was the amount taxable to stockholders as ordinary income. Net long-term capital gain, reduced by the special tax imposed at the corporate level, retained its character in the hands of the stockholders and is included in the statistics for net gain or loss from sales of capital assets. Undistributed income earned in previous years was taxable to stockholders in the year it was earned and could be distributed during the current year without any further tax.

If a return showed net income from one Small Business Corporation and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labeled "net income" and "net loss" represent the sum of all income and loss reported from all Small Business Corporations; i.e., the net amount on a return-by-return basis.

Additional information on Small Business Corporations can be found in <u>Statistics of Income--Corporation Income Tax Returns</u>, 1984.

Social Security Taxes on Tip Income

This amount consisted of social security tax on unreported tip income and uncollected employee social security tax on tips.

Cash tips amounting to \$20 or more that the taxpayer received in a month while working for any one employer were subject to withholding of income tax, social security tax, or Cash tips counted railroad retirement tax. toward social security and railroad retirement benefits and an employee was required to report these tips to the employer: employer then withheld the social tax or railroad retirement tax. However, if the employer was unable to withhold the amount of social security tax or railroad retirement tax, the amount of uncollected social security tax or railroad retirement tax on tips was indicated on the employee's Form W-2, and the report taxpayer was required to uncollected tax and pay it with the Form 1040.

If the employee did not report the tips to the employer, the employee was required to compute the social security tax on unreported tips on Form 4137 and attach it to Form 1040.

State Income Tax Refunds

These amounts represented that part of a refund of State income tax attributable to itemized deductions taken in a prior year that resulted in a Federal tax benefit. Taxpayers were instructed not to net the refundable amount against the current year's itemized deduction for State and local income tax.

Statutory Adjustments

These were certain adjustments to gross income allowed as deductions in arriving at adjusted gross income. Statutory adjustments consisted of the moving expense deduction, employee business expense deduction, payments to a self-employed retirement (Keogh) plan, forfeited interest penalty, payments to an individual retirement arrangement (IRA), alimony paid, the two-earner married couple deduction, and the foreign housing deduction. Each of the above is described in this section. In addition, statutory adjustments included the forestation/reforestation amortization deduction and the repayment of supplemental unemployment benefits under the Trade Act of 1974.

Surviving Spouses, Returns of

These returns were filed by widows or widowers whose spouse had died during either of the two preceding years, who had not remarried, and who had maintained a home which was the principal abode of a child or stepchild for whom the taxpayer was entitled to an exemption.

Surviving spouse taxpayers could use the joint return tax rates for the two taxable years following the year of death of the spouse; however, the deceased spouse could not be claimed as an exemption, except for the year of death.

Tax Credits

This item represents the sum of "Total Personal Credits," the "Foreign Tax Credit", the "General Business Credit", the "Research and Experimentation Credit", and "Other Tax Credits".

Tax Due at Time of Filing

"Tax due" was reported on returns on which "total tax liability" exceeded the "total taxpayments."

Tax From Recomputing Prior-Year Investment Credit

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back all or a portion of any investment credit taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its intended useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life.

Tax credits could not be applied against this additional tax.

Tax Generated

This amount was the tax on "taxable income." On most returns (those without one of the "taxes from special computations or those not electing to use the income averaging method for determining their income tax"), this equaled "income tax before credits."

Tax Savings From Income Averaging

In this report, the amount of tax savings is the difference between the tax resulting from using the provision of the income averaging method from Schedule G (Income Averaging) and the amount of regular tax that would have resulted from not using this provision.

Taxable and Nontaxable Returns

The taxable and nontaxable classification of a return for this report was determined by the presence of "total income tax" (the sum of income tax after credits and the additional for tax preferences). Some returns classified as "nontaxable" may have had a liability for self-employment or Railroad Retirement Tax Act (RRTA) taxes, social security taxes on tip income, tax from recomputing prior-year investment credit, penalty taxes on individual retirement arrangements, Section 72 Penalty Taxes. advance earned income credit payments, golden parachute payments, or uncollected employee social security and RRTA tax on tips. However, these taxes were disregarded for purposes of this classification, since three of the above taxes were considered social security (rather than income) taxes, and the remaining ones, except for advance earned income payments, were either based prior-year's income or were penalty taxes. For the purposes of this report, the earned income credit was treated as an amount which could be used to offset income tax before credits. (Since the earned income credit was refundable, it was subtracted from income tax after reduction by all other statutory credits the statistics.) As a result, some returns became nontaxable strictly because of the earned income credit when there was not additional tax for tax preferences and the earned income credit equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was generally based on each return as it was originally filed; the classification does not reflect any changes resulting from audit or other enforcement activities.

Taxable Income

Taxable income was the amount to which taxpayers applied the tax tables or the tax rate schedules to arrive at "tax generated."

It was determined by subtracting from adjusted gross income "excess itemized deductions" (or by adding the "unused zero bracket amount"), the charitable contribution deduction claimed by taxpayers who did not itemize, and the exemption amount. The zero bracket amount, that portion of income subject to tax at the zero percent rate, represented the first portion of taxable income.

Taxable income was not tabulated for deficit returns or for returns on which excess itemized deductions plus the exemption amount equaled or exceeded adjusted gross income.

Taxes From Special Computations

These taxes represented the second component of "income tax before credits" (in addition to "tax generated") and consisted of:

- the "special averaging tax" (from Form 4972), computed by a taxpayer who received a lump-sum distribution from a qualified pension or retirement plan; and was eligible to use the 10-year averaging method;
- (2) the "multiple recipient special averaging tax" (from Form 5544), computed by a taxpayer who received a share of a single lump-sum distribution from a qualified pension or retirement plan; and
- (3) the tax on accumulation distributions of trusts (from Form 4970) computed by a taxpayer who received a distribution in the current year which was based on income accumulated by a trust in prior years.

Taxes Paid Deduction

Taxes allowed as a deduction from adjusted gross income included personal property taxes, state and local income taxes, certain state and local general sales taxes, taxes paid to foreign countries or U.S. possessions unless a foreign tax credit was claimed, and real estate taxes except those levied for improvements that tended to increase the value of the property. Federal taxes and State and local taxes on cigarettes, tobacco and alcoholic beverages were not deductible, nor were State and local fees for vehicle license plates (unless the fees were based on the value of the vehicle) or driver's licenses.

Mandatory employee contributions to a state disability fund and employee contributions to a state unemployment fund were deductible.

Taxes paid on business property were deducted separately on the schedules for business, rent, farm, and royalty income and are excluded from the "taxes paid" in this report.

Taxpayments

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

- income tax withheld, including back up withholding,
- excess social security taxes or railroad retirement tax withheld,
- (3) credit for tax on certain gasoline, fuel, and oil,
- (4) payments on 1985 declaration of estimated tax,
- (5) payment with request for extension of filing time
- (6) credit from regulated investment companies,
- (7) overpayment of windfall profit tax, and
- (8) other taxpayments.

Each of the above is described under a separate heading in this section.

While the earned income credit was shown as a taxpayment of the tax return itself, it is tabulated separately for purposes of this report and not included as part of taxpayments. (See also "Earned Income Credit.")

Total Income Tax

Total income tax was the sum of income tax after credits and the additional tax for tax preferences. It did not include any of the other taxes which made up "total tax liability." Total income tax was the basis for classifying returns as "taxable or nontaxable."

Total Itemized Deductions

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, taxes paid, interest paid, contributions, casualty and theft losses, and miscellaneous deductions.

Four groups of taxpayers were required to itemize their deductions, even if those deductions were less than the zero bracket amount. Those individuals were dependents with unearned income of \$1,040 or more; married persons filing a separate return when the taxpayer's spouse elected to itemize; dual status aliens (i.e., one who was both a nonresident alien and a resident alien or U.S.

citizen during the year); and persons excluding income received from sources in U.S. possessions. Dependents with unearned income could substitute their earned income, if it was larger than their itemized deductions.

Total itemized deductions was the amount before the zero bracket amount was taken into account. It was tabulated only from returns showing positive adjusted gross income.

Total Personal Credits (#)

For purposes of this report, total personal credits consisted of the following:

- (1) child care credit;
- (2) credit for the elderly and permanently and totally disabled;
- (3) residential energy credit,
- (4) political contributions credit, and
- (5) mortgage interest credit.

This amount was deducted from income tax before credits to arrive at income tax after personal credits. (See also "Income Tax After Personal Credits.") Each of the above credits is described under a separate heading in this section.

Total Tax Liability

Total tax liability was the sum of income tax after credits, additional tax for tax preferences, self-employment or Railroad Retirement Tax Act taxes, social security tax on tips, tax from recomputing prior-year investment credits, taxes from individual retirement arrangements, Section 72 Penalty Taxes, uncollected employee social security and Railroad Retirement Tax Act tax on tips, tax on golden parachute payments reduced by the "earned income credit used to offset all other taxes" (defined under "Earned Income Credit"). For purposes of this report, total tax liability did not include any advance earned income credit payments.

Type of Tax Computation

There were two methods of computing the tax on income subject to tax. These methods were:

- regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040EZ; and
- (2) income averaging, computed on Schedule G, Income Averaging.

Unemployment Compensation

All or a portion of payment received for

unemployment compensation was includable in adjusted gross income and subject to tax.

The taxable amount of unemployment compensation, was determined by adding adjusted gross income '(excluding the unemployment compensation, taxable social security benefits, or tier I railroad retirement benefits, and the deduction for working married couples) and unemployment compensation for the year and subtracting the exclusion for unemployment compensation payments. The excluded amounts were \$12,000 for single persons or married couples who filed separate returns and did not live together at anytime during the year and \$18,000 for married couples who filed separate returns. Married couples who filed separate returns and lived together at anytime during the year were not eligible for the exclusion.

One-half of the excess over the exclusion, but not more than gross unemployment compensation, was determined to be taxable unemployment compensation.

Unused Zero Bracket Amount (#)

This concept represented the amount by which the zero bracket amount exceeded total itemized deductions. It could arise only on returns of taxpayers who were required, by law, to itemize their deductions. Such taxpayers consisted of: (1) married persons filing separately whose spouse chose to itemize; (2) dual status aliens; (3) persons excluding income from sources in U.S. possessions, and (4) dependents with unearned income if their earned income was less than the zero bracket amount.

This last category of taxpayers consisted of any individual who could be claimed as a dependent by another taxpayer and had to file a tax return if he or she had unearned income (such as interest, dividends, or capital gains) in excess of \$1.040. In addition, these taxpayers were required to itemize their deductions, even if the total amount of deductions was less than the appropriate zero bracket amount. (This was in contrast to most other taxpayers who could itemize their deductions only if the total itemized deductions exceeded their zero bracket amount.) If these dependent taxpayers also had earned income, such as wages, they could substitute the earned income, if larger, for the amount of itemized deductions. The amount of any earned income substituted, however, was limited to the zero bracket amount. For purposes of statistics in this report, those returns for taxpayers being claimed as dependents with earned income equal to or greater than the zero bracket amount were tabulated as "zero bracket amount only" returns. Those returns with earned income less than the zero bracket amount were tabulated as returns with itemized deductions, with any specified itemized deductions tabulated as reported by the taxpayer. Earned income used in lieu of itemized

deductions to offset taxable income was tabulated as part of "miscellaneous deductions." (See also "Zero Bracket Amount," "Form of Deduction" and "Total Itemized Deductions.")

Zero Bracket Amount (#)

This amount replaced the "standard deduction" which was in effect for 1976 and earlier years. For 1985, the zero bracket amount was \$3,540 for married taxpayers filing jointly and surviving spouses, \$2,390 for single persons and heads of households, and \$1,770 for married taxpayers filing separately.

Section 5

1985 Forms and Instructions

Form 1040 and Instructions	44
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Schedules A & B, Itemized Deductions and Interest and Dividend Income	74
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£ 1040	Department of the Tressury—Internal Resence Service U.S. Individual Income Tax Return	Beturn 1985	5			Form 1040 (1985)			Page 2
For the year January 1-D	January 1-December 31, 1965, or other tax year beginning		1985 ending	61	OMB No 1545-0074			_	
Use Your first	Your first name and initial (if joint ratum, also give spouse is name and initial)	me and initial)	Last name	Tour	Your social security number	Compar	ž	it you remuze, attach Schedule A (Form 1040) and enter the amount from Schedule A, line 26 Cautien: It you have unsamed income and can be cleamed as a december on your parents.	+
Other- Present h	Present home address (number and street, including apartment number or rural route)	of number or rural route)		Spous	Spouse's social security number	tation		return, check here P and see page 13 of Instructions. Also see page 13 of you are married filing a separate return and your spouse femiums deductions, or you are a dual status allen	
11						ş,	*	it you do not itemize but you made chemable contributions, enter	
or type.	City fown or post office, state, and ¿IP code		Your accupation Spouse's accupable	8		instructions on page 13.)	K 8	your cash contributions here (If you gave \$3,000 or more to any 34b one organization, see page 14.)	_
Presidential	Do you want \$1 to go to this fund?	7		F 1	Note: Checking Yes' will not change your tax or		U .	Enter your noncash contributions (you wast aftest form \$233 if over \$500) 34c.	
The contract of the contract o	1 Single	TO SO TO TO TO	r Privacy Act and Pa	perwork Reduction A	No reduce your refund spenwork Reduction Act Notice, see Instructions			And lines 340 and 340. Enter the total Ovide the amount on line 34d by 2. Enter the result here	
Filing Status		of only one had income							-
Check only	3 Married filing separate return. Enter spouse's social security no above and full name here	er spouse's social security	no above and full name	Mea			36 N	Multiply \$1,040 by the total number of exemptions claimed on line 6f (see page 14) 36 Taxable income. Subtract line 36 from line 35. Enter the natulit (but not less than zero) 37.	
one box	hased of nousehold (with quelifying person). (See page 5 of Instructions.) If the qualifying person is your unmarried child but not your dependent, write child's name here.	ying person) (see page thid's name here	5 of Instructions) If the	ne qualifying perso	n is your unmarried child			chedule G	
		ndent child (year spous	}) (See page 6 of Instructions)	ctions)		8		
Exemptions	6a Yourself 5 Spouse	65 or over	B B		Enter number of bouts checked on far and b		_	Form 4972, or Form 5544	
Always check	First nam	who lived with you			Enter number of children		9 :	Add lines 36 and 39 Enter the total	
the box labeled Yourself	6 First names of your dependant children who did not live with you (see page 6)	who did not live with you	(see page 6)		Enter number	Credits		Credit for this and dependent care expenses (article from 2441) Credit for the elderly and the permanently and totally disabled	
Doxes if they	(If pre-1985 agrasment, check here	7)			of children listed on 6d 🕨	8			
Ajdde	Other dependants (1) Name	(2) Relationship month	(3) Number of (4) Ded dependent months from Neve income of it your home 11 040 or more)	(5) Did you provide more than one-half of dependent's support?		Instructions on page 14)	£ 1	Residential energy credit (attach form 5695) Partial credit for political contributions for which you have receipts 44	
					Add numbers entered in			e result (but not less than zero)	
	- 1	complete line 35)		•	boses above 🏲		÷ :	Concess to the control of the contro	
Іпсоте	Wages, xalaries, tips, atc. (Attach Form(s) W-2.) Interest income (also attach Schedule Bif over \$400)	1) W-2)							
Please attach	_	400)	. 96 Exclusion				4.5	1_	-
Forms W.2 W.2G.		eresurt		8 9			1	SUBTRICT LINE 49 Train line 40. Enter the result (but not less than zero) P 50	
	10 Tatable refunds of state and local income laxes, if any, from the worksheet on page 9 of Instructions 11. Alimony recaived.	axes, if any, from the wor	isheet on page 9 of Inst			Other	. × ×	Sen employment tax (attach form 6251) Mremative minimum tax (attach form 6251)	
a W.2. see		₽ C)		12					
				2		(Including	2 2	Social security tax on tip income not reported to employer (attach Form 4137) Tax on 108 (attach Form 6230)	
•		orted on lina 13 (see pag	ge 9 of Instructions)	2 2		Advance EIC Payments)		Add lines 50 through 55. This is your tetal tax.	
	15 Uther gains or (losses) (effect form 4/97) 16 Fully taxable pensions. IRA distributions, and annutries not renorted on line 17 (see name 9).	and annuaties not record	ted on line 17 (see per				57 F	52	
	_	Ollovers Total received	174			Payments		1985 estimated tax payments and amount applied from 1984 return 548	
_	b Taxable amount, if any, from the worksheet on page 10 of Instructions	neet on page 10 of Instri	uctions	4.		Attach Forms	3 4	Earned income credit (see page 16)	
L	10 Nonts, foyames, partnerships, estates, trusts, etc. (attach Schedule E.) 19 Farm income or (loss) (attach Schedule P.	usts, etc. (Attach Sched 7	Tule E.)	61		and W.2P		nd RRTA tax withheid (two or more	
			204			to front		_	
	b Taxable amount, if any, from the worksheet on page 10 of instructions	et on page 10 of instruc	tions 21s	200			8 3	Credit for Federal tax on gasoline and special fuels (attach form 4136) 62. Regulated Investment Company credit (attach Form 2439) 63.	
or money order here	4.14 Social security behalfs (see page 1.0) Total received by Taxable amount, if any, from worksheet on page 1.1. {	oral raceived Tax-exempt on page 11 (interest		216					-
	22 Other income (list type and amount—see page 11 of Instructions)	11 of Instructions)				Rafund or		DVERPAID	
	23 Add lines 7 through 22 This is your total income	Income		23 23		Amount	8 5	Amount of time 65 to be stead to your 1986 estimated tax	
	24 Moving expense (attach Form 3903 or 3903F)	903F)	24			You Owe		If line 56 is larger than line 64, enter AMOUNT YOU OWE. Attach check or money order for full amount	1
to income		m 2106)	25				a c	365 Form 1040" on rt	
	25 IRA deduction, from the worksheet on page 12 27 Keogh retirement plan deduction	ige 12	27			Plante	Under p	Internated (2010) to studying the property of the property of the party my knowledge and	
Instructions			28			Sign		ere une, contes, esta compete inecessioni di prepare (una unapeyer) a usassi di assimia massi di emich prepare ma en	A Principal of the State of the
	29 Alimony paid (recipient s last name	P4	53			Here	You	Your agreture (if hing jointly, BOTH must sign)	f must sum)
1		work (attach Schedule W)	30			7	Preparer's semature	Date Check if	Preparer's social security no
Adiusted	31 Add lines 24 through 30 These are your total edjustments 32 Subtract line 31 from line 23 This is your adjusted gross income. If this line is less	total adjustments or adjusted gross inco-	me, if this line is less	than		Preparer's	Firm's or	(or	
Gross Income	\$11,000 and a child lived with you, see instructions, if you want IRS to figure you.	ir tax, see page 13 of in-	it" (line 59) on page 1 structions	16 0/ 32		100 80	and add	Steronomic and Steron	
								e U.S COVENMENT PRINTING OPFICE	1985-463-074



Form or preparing nstructions

and instructions for A, B, C, D, E, F, Schedules and SE

(Tax Table—pages 37-42)

From the Commissioner

Here is the information you need to prepare Form 1040 and related schedules You may, however, be able to file one of our shorter forms, Form 1040A or 1040EZ, instead. Check "Which Form To File" on page 3 of the instructions to see which form you should use this year. There have been a number of changes to the forms this year because of tax law changes that are effective for 1985. Most importantly, the Tax Table and Tax Rate Schedules have been adjusted so that inflation will not increase your tax Similarly, the amount allowed as a deduction for each exemption has been increased to \$1,040 and the sero backet amounts for all flining statuses have been increased of their major changes are explained on page 2 under "Important Tax. Law Changes." I urge you to read these carefully before you begin to prepare your. return this year.

who correctly report all their income, we make every effort to identify others who understate their income. If we must increase your tax hability after you file your return, it can be more costly for you than accurate reporting when you file because Be sure to report all your income. In fairness to the vast majority of taxpayers of interest and penalties you may be charged

Many people find that rounding off cents to whole dollars makes calculations easier. Rounding is easy too. Just drop amounts under 50 cents and increase amounts that are 50 cents or more to the next whole dollar. See the instructions on page 8

After completing your return, check to make sure it is correct, sign it, and mail it early. Please be sure to keep a copy for your records. If you have any suggestions for improving the forms or instructions, please write and let us know.

Finally, last year some of you received your refunds later than usual because of problems that arose from major changes we made to our returns processing system. We regret the offictuoties and micrownemere that resulted. The changes were necessary to enable us to keep pace with increased demands on our employees and equipment. We believe that last year's problems have been resolved, and we are continuing to make every effort to improve the level of service to the public.

Estimated Tax

Low 2 grin,

Roscoe L Egger, Jr.

Commissioner of Internal Revenue

mportant Tax Law Changes

your child, you may claim that child as or Separated Parents, Generally, for Exemption for Children of Divorced 1985, if you did not have custody of your dependent only if

Release of Claim to Exemption for Child of Divorced or Separated Parents, and you attach that form to your tax return, 3R the parent who had custody of that exemption by completing Form 8332, child warves the right to claim the

states that you are entitled to claim the child's exemption, and you paid at least agreement executed before 1985 a divorce decree or written \$600 for the child's support

other persons who use a vehicle in their Similar questions are on Form 4562, Voluntary Contributions To Reduce Depreciation and Amortization, for the Public Debt. We often receive

separate from any amount you owe on contribution to reduce the public debt contribution on your 1986 tax return. your tax return. Make your check for taxes payable to "Internal Revenue contributions, you may deduct this a separate check made payable to But please be sure to keep your the limitations on charitable Service.

please use it. Otherwise, see Where To this year because the IRS has changed the filing location for several areas File on page 18 You may be filing your Mailing Your Return. If you received return with a different Service Center an envelope with your forms booklet

return, you may be able to call a special felephone number for your area to find Information (the page numbers are in Information. If it has been at least 10 weeks since you mailed your 1985 tax refund For details on how to use this felephone Service for Tax Refund service, see How To Use Tele-Tax out the status of your income tax the index).

charitable contributions. New rules also property other than cash. See the instructions for lines 34b through 34e apply if you made contributions of more details, see Children of Divorced or Separated Parents on

Earned Income Credit. For 1985, the income limit has increased to \$11,000. See the instructions for line 59 on page truck Get Form 2106 for more details Business Use of Vehicles. Beginning employee and you claim a deduction questions on Form 2106, Employee for business use of an auto or a light in 1985, you must answer certain Business Expenses, if you were an New Information Required for on page 14 for more details. 16 for more details 1985, you must let the payer know your see the instructions for line 29 on page separation instruments executed after social security number. If you deduct alimony you paid, you must show the 1984, new rules apply in determining recipient's social security number on alimony If you received alimony, see the instructions for line 11 on page 9 for more details. If you paid alimony, Alimony. If you received alimony or separate maintenance payments in your tax return Also, for divorce or whether the payments qualify as

you do not itemize your deductions, you Contributions. Generally, for 1985, if may deduct one-half of your qualified Deduction for Charitable

"Bureau of the Public Debt " Subject to just enclose in your tax return envelope inquiries about how people may make voluntary contributions to reduce the public debt If you wish to contribute,

12 for more details.

number assigned to the tax shelter You 8271, Investor Reporting of Tax Shelter number. Penalties are provided if you fail to report this number on your tax must attach to your tax return Form Registration Number, to report this Estimated Tax Payments—Retirees and Others With Income Not Subject mportant Reminders have income generally not subject to to Income Tax Withholding. If you income tax withholding (such as

need to have more tax withheld to avoid owing IRS a large amount. See Income Fax Withholding for 1986 on page 17 decrease your withholding for 1986. If you receive is large, you may want to Do You Want More or Less Income Fax Withheld in 1986? If the refund you are a working married couple, or had two or more jobs, or had income not subject to withholding, you may interest, dividends, pensions, or capital charged a penalty. For more details, get have enough tax withheld, you may be Publication 505, Tax Withholding and estimated tax payments. If you do not pay enough estimated tax or do not Social Security Benefits May Be gains), you may have to make

employee, both you and the employee security tax on the employee's wages. may have to pay a share of the social unemployment tax, which is for your Employers. If you have a household Employment Taxes for Household You may also have to pay Federal for more details Taxable. If you received social security benefits, part of these benefits may be you should get from the Social Security instructions for lines 21a and 21b that sure to read the IRS Notice 703 that Administration with Form SSA: 1099 taxable under certain conditions. Be by January 31, 1986. See the begin on page 10

Child and Dependent Care Credit, and For more details, get Publication 503 employee's unemployment insurance Assembling Your Return. Attach all schedules and forms in order of the **Employment Taxes for Household** Employers. may be able to pay less tax by using the income averaging method to figure your increase in your income this year, you tax Get Schedule G (Form 1040) to Could You Pay Less Tax by Income Averaging? If there has been a large see if you qualify

person who sells (or otherwise transfers) to you an interest in a tax shelter must maintain a list of investors and give you the tax shelter registration Tax Shelter Registration Number, A

below the year in the upper right corner of the schedule or form. Attach other

'sequence number" that is shown

end of your return. See Step 6 on page

4 for more details.

additional information sheets at the

forms in numerical order and any

Page 2

How To Use This Instruction Booklet	Section 1 contains information on who must hile, how to choose the correct form to use, and when to file a return Section 2 contains helpful steps to get you ready to prepare your return instructions for most of the lines on the return Section 3 contains hine by line instructions for most of the lines on the return Section 4 contains general information		• Section 5 contains instructions for most of the lines on many of the Schedules that may be attached to Form 1040 with the steps in Section 2 and I you follow the steps in Section 2 and the line by the instructions in Section 3, we leel you can fill in your return quickly and accurately from my also find some of the publications and Tele-Tax Information listed in the instructions helpful
Section 1 Filing Information First, be sure you need to file a tax return.	Your martial status, thing stat a tax refurn. Gross income us which you must pay tax. It do instructions to find out which Use the following chart to	Your mantal status, thing status, age, and gross income determine whether you have to a starterum Gross income usually means money, goods, and property you received on which you must pay tart it does not include montaable benefits. See pages 7 and 8 of thinstructions to find out which types of income you should include. Use the following chart to see whether you must file a tax return .	Your martial status, filing status, age, and gross income determine whether you have to file a statum closs known usually means money, goods, and property you received on which you must pay far it does not include nontaable benefits. See pages 7 and 8 of the wastructions to find our which types of income you should include. Use the following charf to see whether you must file a tax return.
Who Must File You must file a tax return if— Your marital status at the end of 1985 was: Single (including divorced and legally separated)	and your filing status Is: Single or Head of household	and at the end of 1985 you were: under 65 65 or over	and your gross income was at least; \$3.430 \$4.470
Married with a dependent child (or a child whom you cannot claim as a dependent because of the unes on page 7 for Children of Divorced or Separated Parents) and lung apart from your spouse during last 6 months of 1985	Head of household	under 65 65 or over	\$3.430 \$4.470
Married and living with your spouse at end of 1985 (or on the date your spouse died)	Married, joint return Married, separate return	under 65 (both spouses) 65 or over (one spouses) 65 or over (both spouses) any age	\$5,620 \$6,660 \$7,700 \$1,040
Married, not living with your spouse at end of 1985	Married, joint return or Separate return	any age	\$1,040
Widowed in 1984 or 1983 and not	Single or Head of household	under 65 65 or over	\$3,430 \$4,470

You should file as soon as you can after January 1, but not later than April 15, 1986 If you file late, you may have to pay penalties and interest. Please see the instructions for Penalties and interest on page 18 These rules apply to all U. S. citzens and resident alerns. They also apply to nonresident allers and dualistatus allers who are married to U. S. citzens or residents at the end of 198S and who have elected to be treated a who have elected to be treated as resident allers. You exclude income from sources within U.S. possessions and your gross income was at least \$1,040.

If you know that you cannot file by the due date, you should ask for an extension using Form 4868. Application for Automatic Extension of Time To File U.S. Individual Income Tax Return.

If you were a nonresident alien at any time during 1985 (except as mentioned above), different rules apply You may have to file Form 1040NR, US Nonresident

You could be claimed as a dependent on your parents' return and you had \$1,040 or more in income that was not earned

income was less than the amounts shown above, you must file a return if any one of the following applied for 1985 Other Filing Requirements. Even if your

income—for example, taxable interest and

dividends

Alien Income Tax Return Also get Publication 519, U.S. Tax Guide for Aliens Note: Beginning in 1985, specific rules apply to determine if you are a resident or nonresident alien. See Publication 519 for defails.

uncollected social security tax or RRTA tax on tips you reported to your

alternative minimum tax. employer.

social security tax on tips you did not report to your employer,

You owe any special taxes, such as

Note: Form 4868 does not extend the time to pay your income tax. See the instructions for Form 4868.

If you are living or traveling outside the United States and Purito Rico on April 15, you can get an automatic 2-month extension of time to file. Just attach a statement to your return explaining the details

Which Form To File You MAY Be Able To Use Form 1040EZ If:

 You had only wages, salaries, and tips, and not more than \$400 of interest income You were single and claim only your own personal exemption.

Even if you do not have to lie, you should like to get a retund if Federal income tax was withheld from any payments to you. Also the if you can take the samed mome credit. If you the for either of these reasons only, you may be able to use from 1040A for in some instances; from 1040EA.

You had wages of \$100 or more from a church or qualified church-controlled organization that is exempt from employer social security taxes.

employment income of at least \$400

You had net earnings from self-

Who Should File

 You received any advance earned income credit (EIC) payments from your - tax from recapture of investment tax on an Individual Retirement Arrangement (IRA), or

credit employer(s)

You do not itemize deductions or claim y adjustments to income or tax credits

ou MAY Be Able To Use Form 1040A You can use Form 1040EZ to deduct d of cedain charitable contributions You had income only from wages,

Your taxable income is less than \$50,000 aries, tips, unemployment mpensation, interest, or dividends

rangement (IRA), the credit for child and pendent care expenses, and the partial duction for charitable contributions You can also use Form 1040A to claim ntributions to an Individual Retirement ededuction for a married couple when in work, the deduction for certain You do not itemize deductions

ould use one of them unless using Form 040 lets you pay less tax. However, even if in meet the above tests, you must file rm 1040 if any of the following situations Since Forms 1040A and 1040EZ are sier to complete than Form 1040. plies to you

ou MUST Use Form 1040 If:

Your taxable income is \$50,000 or more. You itemize deductions (Read line 34a structions that begin on page 13 to see if would benefit you to itemize.) Your spouse files a separate return and

emizes deductions. Exception. You may ill use Form. 1040A if you have a child and im meet the tests on page. 5 under arried Persons. Who Live Apart. You can be claimed as a dependent on your parents' return AND you had interest, dividends, or other unearned income of \$1.040 or more.

 You are a qualifying widow(er) with a dependent child

> \$4,580 \$3,430

under 65 65 or over under 65 65 or over

Qualifying widow(er) with dependent child

Single or Head of household

Widowed before 1983 and not remarried in 1985

Widowed in 1984 or 1983 and not remarried in 1985

You were a nonresident alien during any part of 1985 and do not tile a joint return (You may have to file Form 1040NR)

a nonresident alien who had U.S. source income and who has not elected to be treated as a resident alien. Exception You may be able to use Form 1040A it you meet the tests on page 5 under Married Persons. You were married at the end of 1985 to Who Live Apart

 You received taxable social security benefits or tier 1 railroad retirement benefits. You received interest as a nominee

 You received or paid accrued interest on securities transferred between interest You received any nontaxable dividends, capital gain distributions, dividends as a nominee, or you elect to exclude qualitied renivested dividends from a qualified public Your recovered

utility

 You are required to fill in Part III of Schedule B for foreign accounts and foreign trusts (see page 23 of the instructions) You take any of the adjustments to income shown on Form 1040, lines 24, 25, 27, 28, 29, or any write-in amount included on line 31.

You claim any of the credits on Form 1040, lines 42, 43, 47, 48, or any write-in credit included on lines 45 or 49

 You owe any of the taxes on Form 1040, lines 39, 51 through 55, or any write in amount included on line 56 (other than advance EIC payments)

You claim any of the payments on Form 1040. Innes 58, 62, 63, or any write-in amount included on lines 63 or 64

You file any of these forms

you can use the order blank on the next to the last page of this instruction booklet. We will send you the forms, schedules, It you think you will need any other forms, get them before you start to full in your februin. You' local bank, post office, or public library may have some of them. Or,

instructions, and publications you ask for

Step 3

The label helps us identify your account and saves processing time Use the mailing label we sent you. Step 4

Form 2210, Underpayment of Estimated Tax by Individuals

Schedule G, Income Averaging

Form 4563, Exclusion of Income From Sources in United States Possessions Form 8271, Investor Reporting of Tax Shelter Registration Number

Form 25S5, Foreign Earned Income

Check your return to make sure it is

correct.

Form 1040-ES. Estimated Tax for Individuals, for 1985 (or if you want to apply any part of your 1985 overpayment to estimated tax for 1986).

Form 1040 is not considered a return unless you sign it. Your spouse must also sign it it is a joint return. Sign and date your return. Step 5

Attach all necessary forms and schedules. Step 6

Attach the first copy or Copy B of Forms W. Z., W. 2G, and W. 2P to the front of Form 1040. Attach schedules and forms in "sequence number" order. The number is just below the year in the upper right corne of the schedule or form

Please use sheets that are the same size as the forms and schedules. Be sure to put If you need more space on forms or schedules, aftach separate sheets and use the same format as the printed forms, but show your totals on the printed forms. your name and social security number on these separate sheets and attach them at the end of your return

with insufficient postage will be returned by Use the envelope we sent you. Envelopes If you owe tax, be sure to attach your payment to the front of Form 1040 the post office

Name, Address, and Social

Instructions

Security Number Blocks

Note: If the post office delivers mail to your P O box number rather than to your Street address, use your P O box number instead of your street address. numbers in the correct order

Line-By-Line Section 3

Please use the mailing label from the forms bookkew searly you Burdon't artack; your label to your return until you complete the return Make sure the labels is correct if it isn't, mark through the label and make corrections on the label show your apartment number if you have one If you do not have a label, joint or type your name.

If the label is for a joint return and the social security numbers are not listed in the same order as the first names, show the address, and social security number.

Section 2 **Your Return** Preparing Steps for

Follow the six useful steps below to help you prepare your return. If you follow these steps and read the line-by-line instructions, we feel that you can fill in your return quickly and accurately.

Get all of your records together. Step 1

Income Records. These include any Forms W.2, W.2G, W.2P, and 1099 that you may have I you dron't geat Form W.2 by January 31. or if the one you get isn't correct, please contact your employer as soon as possible. Only your employer can give you a Form W.2, or correct it. If you cannot gat a Form W.2 by February 15, call the toll-tree telephone number listed in the instructions for your area

If you have someone prepare your return for you, make sure that person has all your income and expense records so he or she can fill in your return correctly. Remember, if someone else prepares your return incorrectly—you are still responsible

temized Deductions and Tax Credits.
Pages 14 through 22 of these instructions tell you what credits and itemized deductions you can take Some of the

 Medical and dental payment records records you may need are

 Interest payment records for items such Real estate and personal property tax receipts

as a home mortgage, car, or appliances

 Records of payments for child and dependent care so you could work Step 2

In general, we mail forms and schedules to you based on what you filed fast year. Year good poor you full in your return, look it over to see if you need more forms or schedules. Get any forms, schedules, or publications you need.

Page 3

married, give social security numbers for both you and your spouse whether you file

no income, does not have a social security unumber, and goul file a separate return, write. "MRA" in the block for your spouse's social security number. If you and your spouse file a joint return, your spouse must get a social security number. If your spouse is a nonresident alien, has joint or separate returns

If you do not get the number by then, the your ethics may be bock for your social security number.

Name Change, I, you have changed your name because of marinage divorce, etc., make sure your mined talky notify the Sorial Security Administration (SSA) so the name on your tax return is the same as the name delays an so nuts records. This may prevent delays in ssuing your refund. Joint Return. If you are marned, filing a joint return, show the social security numbers in the same order that you show your first names. If you are filing a joint return and have different last in mines, please separate the names with an "and" For example "John Brown and Mary Smith." If you don't have a social security number, please get Form SS-S from a Social security Administration (SSA) office File It with your local SSA office early enough to get your number before April 15.

Remember to show your occupation(s) in the spaces in the upper right corner just below the social security number blocks.

Presidential Election Campaign Fund

Congress established this fund to support public financing of Presidential election campaigns

You may have \$1 go to the fund by checking the Yes box. On a point return, each of you may choose to have \$1, go to this fund, or each may choose not to One may choose not to have \$1 go to this fund and the other may choose not to.

Do not claim this amount as a credit for political contributions on line 44 If you check Yes, it will not change the correfund shown on your return. tax or

Lines 1 through 5 Boxes Filing Status

you were unmarried or separated from your gouse either by divorce or separate maintenance decree and you do not qualify from other fring status. State law governs whether you are married, divorced, or legally separated. Consider yourself single if on December 31

year If you meet the tests explained on this page for Married Persons who Live Abart, you may consider yourself single for the whole year and file as head of household. If you were married on December 31, consider yourself married for the whole

If your spouse died during 1985, consider yourself married to that spouse for unless you remarried before the whole year, u

Joint or Separate Returns?

spouse Both of you must sign the return, even if only one of you had income deductions, and credits for you and your

You and your spouse can file a joint return even if you did not live logether for the whole year Both of you are responsible for any tax due on a joint return, so if one of you does not pay, the other may have to Note: If you file a joint return, you may not, after the due date of the return, choose to file separate returns for that year

If your spouse died in 1985, you can file a joint return for 1985. You can also file a joint return if your spouse died in 1986 before filing a 1985 return. For details on how to file the joint return, see **Death of Taxpayer** on page 19

return and plan to file a separate return, see if you can lower your tax by meeting the rests described on this page under Married Persons Who Live Apart Tax Tip: If you decide not to file a joint

dual-status alternatives in unavasurely are in dual-status alternatives of cattern or resident of the United States, you may be able to file a joint return, you and your spouse If you do file a joint return, you and your spouse must agree to be laxed on your combined workdwide income. For more details, get Publication \$19, U.S. Tax Guide for Alterns. Special Rule for Allens. —If at the end of 1985, you were a nonresident alien or

report only your own income, exemptions, deductions, and credits, and you are responsible only for the tax due on your own Separate Returns. You can file separate returns if both you and your spouse had income, or if only one of you had income If you file a separate return, you each

Special rules apply, however, for

return, you will pay more Federal tax because the tax rate is higher for married persons filing separately. The following also apply. taxpayers who live in community property states. For details, get Publication \$55. In most instances if you file a separate You cannot take the deduction for a

 You cannot take the credit for child and dependent care expenses in most cases. married couple when both work

You cannot take the earned income credit If you lived with your spouse at any time in 1985— You will have to include in income more of any unemployment compensation you received in 1985.

You cannot take the credit for the elderly c. You may have to include in income up to one-half of any social security benefits and the permanently and totally disabled. (including any tier 1 railroad retirement benefits) you received in 1985

 You must itemize your deductions if your spouse itemizes, even if it is not to your tax benefit to itemize deductions.

If you file a separate return, write your spouse's full name in the space after Box 3 and your spouse's social security number in the block provided for that number in

boxes on line 6b that apply if you can claim the exemptions for your spouse. Please see For Your Spouse on page 6 If your spouse does not file, check the

married persons who have a child and who do not live with their spouse may file as head of household and use tax rates that are lower than the rates for single or for married filing a separate return. This also means that if your spouse itemizes deductions, you do not have to. You may also be able to claim the earned income credit. Married Persons Who Live Apart. Some

You should check Box 4, Head of household, if you meet ALL 4 of the

1. You file a separate return from your following tests

2. You paid more than half the cost to keep up your home in 1985

3. Your spouse did not live with you at any time during the last 6 months of 1985 4. For over 6 months of 1985, your home was the principal home of your child or a. you can claim as a dependent, OR stepchild whom—

b. the child's other parent claims as a dependent under the uites explained on page 7 for Children of Divorced or.

Separated Parents. (Write this child's name in the space provided on line 4)

Head of Household

Tax Tip: The tax rates for a person who can meet the tests for head of household are tower than the rates for single or for married filing a separate return

You may use this filing status **ONLY IF** on December 31, 1985, you were unmarried (including certain married persons who live apart, as discussed above) or legally separated and meet test 1 or 2 below keeping up a home, which was the principal home of your father or mother whom you can claim as a dependent. **OR** You paid more than half the cost of

keeping up the home in which you lived and in which you lived and in which one of the following also lived for more than 6 months of the year (except for temporary absences, such as for vacation or school). 2. You paid more than half the cost of

 Your unmarried child, grandchild, adopted child, or stepchild. This child does not have to be your dependent. However, your foster child must be your dependent Note: If this child is not your dependent, you must write the child's name in the space provided on line 4

b. Your married child, grandchild, adopted child, or stepchild This child must be your dependent But if your married child's other parent claims him or her as a dependent under the rules on page 7 for Children of Divorced or Separated Parents. this child does not have to be your dependent (If your child is not your dependent (If your child is not your dependent because of these rules, you must write the child's name in the space provided on line 4)

c. Any other relative listed below whom you can claim as a dependent. Brother in law

Daughter in law, or if related by blood Sister in law Son in law Stepbrother Stepsister Note: See instructions for lines 6c through **Se below for the definition of dependent**

Nephew Niece

Mother inclaw Father in law

Stepmother Stepfather

Special rules

you claim a relative in 1 or 2 on page 5 as a dependent under a Multiple Support Occlaration. (See page 7 for details on dependents supported by two or more If you receive payments under the Aid to Families with Dependent Children (AFDC) program and use them to pay part of the cost of keeping up this home, you may not count these amounts as furnished by you You cannot file as head of household if taxpayers)

Qualifying Widow or Widower With a Dependent Child

2. Your dependent child, stepchild, adopted child or foster child lived with you (except for temporary absences, such as for If your spouse died in 1984 or 1983 and you did not remary in 1985, you may be able to use joint return last vates for 1985. You can figure your last at joint return last if you meet ALL 3 of the following tests. your spouse for the year your spouse died, even if you didn't actually do so You could have filed a joint return with vacation or school)

3. You paid over half the cost of keeping up the home for this child for the whole year. Check Box S, Qualifying widow(er) with dependent child, and show the year your spouse died in the space provided Do not claim an exemption for your spouse.

If your spouse died before 1983 and you were single in 1985, you may check Box 4 if you met the tests under Head of Household.

Otherwise you must file as single

Line 6a Boxes Exemptions

You can always take one exemption for yourself. Take two exemptions if you were blind, or 65 or over. Take three exemptions if you were blind and 65 or over. Be sure to check all the boxes on line 6a for the You can take the extra exemptions for exemptions you can take for yourself For Yourself

Age and blindness are determined as of jourself and your spouse. You cannot take age 65 or over and blindness only for them for dependents.

December 31. However, if your 65th birthday was on January 1, 1986, you can take the extra exemption for age for 1985. blind, attach a statement to your return to Proof of Blindness. If you are completely this effect.

Page 6

a. You cannot see better than 20/200 in the better eye with glasses, or contact lenses, or **b.** Your field of vision is not more than 20 In cases of partial blindness, you must attach to your return each year a certified statement from an eye physician or registered optometrist that

beyond the standards in a or b, you may submit a certified opinion to this effect from If this eye condition will never improve

an examining eye physician. You must attach this certification to your return only once. In later years you can just include a statement referring to it.

Line 6b Boxes For Your Spouse

You can take exemptions for your spouse if you file a joint return. If you file a separate return, you can take your spouse's exemptions only if your spouse is not filing a return, had no income, and was not the dependent of someone else

Your spouse's exemptions are like your own Take one exemption to your spouse it your spouse was neither blind nor 65 or over Take they exemptions it your spouse was blind and 65 or over Take three exemptions it your spouse was blind and 65 or over the sure to check all the boxes on line 6b for the exemptions you can take for line 6b for the exemptions you can take for

If at the end of 1985, you were divorced or legally separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree), you are considered married for the whole year your spouse

If your spouse died during 1985 and you did not remarry before the end of 1985, check the boxes for the exemptions you could have taken for your spouse on the date of death

exemptions for a nonresident alien spouse When claiming your spouse's exemption, please write "NRA" above the word Spouse file a joint return, you may claim your spouse spouse's exemptions only if your spouse had no income from United States sources and is not the dependent of another taxpayer. Use the boxes on line 6b to claim Nonresident Alien Spouse. If you do not on line 6b

Children and Other Dependents Lines 6c through 6e

Exemption for Child of Divorced or Separated Parents, or similar statement, **OR** in the box to the right of the arrow
Libe 64. Either the lists hames of your
dependent chidren who did not live with
you most of the year Fill in the total
number in the box on the right. If you are
claiming a child under the rules explained
on page. I tot Children of Divorced or
Separated Parents, you must either (except for temporary absences, such as for vacation or school). Fill in the total number attach Form 8332, Release of Claim to Line 6c. Enter the first names of your dependent children who lived with you

information for your other dependents. Fill in the total number in the box to the right of the arrow You can take an exemption for each person who is your dependent. check the box for pre-1985 agreements. Line 6e. Enter the full names and other

Birth or Death of Dependent. You can take an exemption for a dependent who was born or who died during 1985 if he or site met the tests for a dependent while alive This means that a baby who lived only a few minutes can be claimed as a dependent

Each person you claim as a dependent has to meet ALL 5 of these tests For more information, please get Publication 501, Exemptions.

 citizenship or residence, and married dependent. relationship 1. income, support,

These tests are explained below

1. Income

In general, the person must have received less than \$1,040 of gross income Gross income does not include nontaxable income, such as welfare benefits or nontaxable social security benefits

Beginning in 1985, income received by a permanently and totally disabled person for services performed at a sheltered workshop school is not included in gross income for purposes of the income test if the medical care available at the workshop was the main reason the person was there, and

 the income was earned from activities a the workshop that were incident to the medical care

See Publication 501 for the definition of a sheltered workshop school
Special Rules for Your Dependent Child.
Even if your child had income of \$1,040 or more, you can claim your child as a dependent if tests 2, 3, and 4 below are

 your child was under 19 at the end of 1985, or met, and

 your child was enrolled as a full-time student at a school during any 5 months of your child took a full-time, on-farm 1985, or

training course during any 5 months of 1985. (The course had to be given by a school or a state, courty, or local government agency.)

The school must have a regular teaching staff, a regular course of study, and a regularly enrolled body of students in

 elementary, junior, and senior high A school includes. attendance

 colleges and universities; and
 ischnical, trade, and mechanical schools. schools;

However, school does not include on the In general, you must have given over half of the dependent's support in 1985. If you file a joint return, the support can be from you or your spouse. Even if you did not give over half of the dependent's support, you will be treated as having given over half of the support if you meet the tests explained on page 7 for Children of Divorced or job training courses or correspondence 2. Support

In figuring total support, you must include money the dependent used for his or her own support, even if this money was Supported by Two or More Taxpayers. Separated Parents or Dependent

The dependent did not tile a joint return however, in chether the dependent on on the dependent's spouse is required to life, but they file a joint return to get a returnd of all as withheld, you may claim him or her if the other 4 tests are met care, recreation, and education. In figuring support, use the actual cost of these items not taxable (for example, gifts, savings, welfare benefits). It your child was a student, do not include amounts he or she received as scholarships. Support includes items such as food, a place to live, clothes, medical and dental

The dependent must have been a chizen or resident of the United States, a resident of Canada or Mexico, or an alien child adopted by and Iwing the entire year with a U.S. citzen in a foreign country 4. Citizenship or Residence Capital Items—You must include capital fems—Lyou must include capital fems—Lyou act of furniture in figuring support, but only if they are actually given to, or bought by, the dependent for his or her use or benefit Do not include the cost of a capital item for the household or for use by perisons other than the dependent

income and social security taxes, premiums for life insurance, or funeral expenses

Do not include in support items such as

However, the cost of a place to live is

figured at its fair rental value

 Was related to you (or your spouse if you are filing a joint return) in one of the following ways The dependent met test a or b below S. Relationship

Son in law Daughter in law or, if related by blood Uncle Aunt Nephew Nece established by marriage are not ended by death or divorce Note: Any relationships that have been Child Stephorher Son Stepchied Stepaster On Mother Stephorher On Gradies Pergrather biol Gradiester Mother in-law La Sister Bother in-law La Grandfuld Sister in law Mother in-law A Grandfuld Sister in law Mother in law Mo

Children of Divorced or Separated Parents. The parent who has custoy of a child for most of the year (the custodial parent) can generally take the exemption for that chuld if the child is pusper paid more than half of the child support. Beginning in 1985, this general to leake applies to parents who did not live together at any time during the last 6 months of the

It you care for a foster child, see Publication 501 for special rules that apply

b. Was any other person who lived in your (home as a member of your houseflod for the whole year A person is not a member of your houseflod if at any time during your tay at the relationship between you and that person wolates local law. The word child includes

time (the noncustodial parent), may take the exemption if either a or b below, applies

a. The custodial parent signs Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents, or similar

year But the parent who does not have custody, or who has the child for the shorter

 Your son, daughter, stepson, or stepdaughter, or adopted son or daughter
 A child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adontion

statement, agreeing not to claim the child as a dependent for 1985, and the noticustodial parent attaches the form or similar statement, to his or her 1985 tax return, OR

maintenance (or a written agreement) that was in effect before 1985 states that the noncustodial parent can take the

b. A decree of divorce or separate

 A foster child (any child who lived in your home as a member of your family for the whole year)

ncome

evemption and he or she gave at least \$600 for the chid's support in 1985. The noncustodial parent must theck the box on hie 66 for nee, 1985 agreements. (This rule does not apply if the decree or agreement was modified after 1984 to

Examples of Income You Do Not Report Disability retirement payments (and other (Do not include these amounts when you decide if you must file a return.) benefits) paid by the Veterans Welfare benefits

Workers' compensation benefits, insurance damages, etc., for injury or sickness Administration Child support

Note: In figuring support, a parent who has remarried may count the support provided by the new spouse

specify that the noncustodial parent cannot claim the exemption)

Dependent Supported by Two or More

Life insurance proceeds received because Interest on certain state and municipal bonds Dividends on veterans' life insurance Gifts, money, or other property you inherited or that was willed to you of a person's death.

because you lost the use of your home due to fire or other casualty to the extent the amounts were more than the cost of your normal expenses while living in your Amounts you received from insurance home (You must report as income reimbursements for normal living

married dependent, citizenship or residence, and relationship, discussed on page 6 and

dependent only if the tests for income,

In addition, the taxpayer who claims the

a. have paid more than 10% of the

dependent's support, and

taxpayers together pay more than half of another person's support, but no one alone pays over half of the support. One of the taxpayers may claim the person as a

Amounts an employer contributed on your behalf and benefits provided to you as an employee or the spouse or dependent of an employee, under a qualified group legal services plan expenses)

b. attach to his or her tax return a signed form 2.120, Multiple Support Declaration, from every other person who paid more than 10% of the support This form states that the person who signs at will not claim an exemption in 1986 for the person he or

she helped to support

Examples of Income You Must Report Cancellation of certain student loans where the student, under the terms of the loan, performs certain professional services for any of a broad class of employers

The following kinds of income should be reported on Form 1040, or related forms and schedules You may need some of the forms and schedules listed below. Wages, including salaries, fringe benefits, bonuses, commissions, fees, and tips Interest (Schedule B) on Dividends (Schedule B)

mortgages on which you receive payments bank deposits, bonds, notes, U.S. Savings Bonds, tax refunds.

certain arbitrage bonds issued by state and local governments, and

In certain instances, part of Federal social accounts with savings and loan associations, mutual savings banks. credit unions, etc.

Unemployment compensation (insurance) Tier 2 and supplemental annuities under the Raifroad Retirement Act Original Issue Discount (Schedule B)

Distributions from an Individual Retirement Arrangement (IRA), including SEPs and DECs

uding sick Amounts received in place of wages, from accident and health plans (includin pay and disability pensions) if your employer paid for the policy Business expense reinthursements you received that are more than you spent for these expenses

Refunds of state and local taxes if you obdeducted that faskes in an earlier year and got a fax benefit for them. Utle insurance proceeds from a policy you cashed in if the proceeds are more than the premum you paid.

Your share of profits from partnerships and Profits from businesses and professions

your employer. (Show any social security tax due on these tips on line 54—see the

Trps received that you did not report to

Note: If you do not report the full amount of

instructions on page 15)

your tip allocation as gross income, you must be able to prove the lesser amount reported with adequate records Certain disability pensions if you are

The amount that should be shown in Box 10 on Form W.2 Report all wages, salaries, and tips you received, even if you do not have a Form W.2

Gains from the sale or exchange (including barter) of real estate, securities, coins, Lump-sum distributions (Form 4972 or Form 5544) (See page 10)

Gains from the sale of your personal residence (Schedule D and Form 2119) four share of estate or trust income Rents and royalties (Schedule E)

Sarned income from sources outside the United States (Form 2555) Fees received as an executor or administrator of an estate

Generally, foreign source income must be reported. Get **Publication 54**, Tax Guide f. U.S. Citizens and Resident Aliens Abroad,

Community Property States

Embezzled or other illegal income

U.S. Citizens Living Abroad

security benefits (and tier 1 railroad retirement benefits) may be taxable. (See inne 21 instructions on page 10.)

(See page 10)

Bartering income (fair market value of goods or services you received in return for your services)

Alimony, separate maintenance, or support payments received from and deductible by your spouse or former spouse

Pensions, annuities, and endowments Profits from farming (Schedule F) S corporations (Schedule E) (Schedule C

gold, silver, gems, or other property (Schedule D or Form 4797)

Prizes and awards (contests, raffles, lottery, and gambling winnings) (Schedule E), including accumulation distributions from trusts (Form 4970)

Page 7

withholding of Federal income tax from your

certain market discount bonds issued to you after July 18, 1984, to the extent of the Tax refunds (report only the interest on them as interest income) bonds issued by state and local governments after October 9, 1969 (Do not report interest on other state and local Bonds and debentures Also arbitrage rules apply to loans with below-market interest rates. Get Publ. cation 525. bonds and securities.) Also report as interest any gain on the disposition of

U.S. Treasury bills, notes, and bonds
 U.S. Savings Bonds. The interest is the

accrued market discount

yearly increase in the value of the bond interest on Series E or EE bonds can be

reported using method a or b below

Note: You must report on line 7 all wages,

Report the total interest when you cash the bonds, or when they reach final

maturity and no longer earn interest, OR

b. Each year report on your return the

yearly increase of the bonds' value

organization

If you change to method b, report the entire increase in all your bonds from the date they were issued Eastly year after report only the yearly increase. Once you have used method b to report your inferest, you must continue to do so for all your U.S. Sawings Bonds.

Line 8

Show the total of all wages, salaries, fees, commissions, tips, bonuses, supplemental unemployment benefits, and other amounts

Wages, Salaries, Tips, Etc.

Line 7

you were paid before taxes, insurance, etc

were taken out. For information on allocated tips, get Publication 531, Reporting Income From Tips.

Include in this total

Interest Income

If you received interest as a nominee for someone else, see Schedule Binstructions on page 22

interest income your correct social security number. Otherwise, the payer may have to withhold 20% of the interest. You may also Caution: Be sure to give each payer of

For more information, get Publication 550, Investment Income and Expenses be subject to penalties

Note: Except for certain disability income, pensions shown on Form W-2P are reported on line 16 or line 17a of Form 1040

under age 65

Payments by insurance companies, etc., not included on Form W.2. If you receive

MUST Report

deposit and money market accounts) with banks, credit unions, and savings and loan Accounts (including certificates of associations

not included in the wages shown on Form W.2, include it on line 7. Attach a statement

anyone other than your employer, and it is

sick pay or a disability payment from

showing the name and address of the payer and amount of sick pay or disability income.

Building and loan accounts

quarters if given by your employer as a matter of your renotes and anot for your employer's convenience. Don't report the value of meals given you at work if they were provided for your employer's convenience. Also do not report the value of convenience. Fair market value of meals and living

union from union dues. Include cash and the fair market value of goods received living quarters you had to accept on your employer's business premises as a condition of employment Strike and lockout benefits paid by a

 Any amount your employer paid for your moving expenses (including the value of services furnished in kind), whether or not included on Form W 2. Don't report benefits that were gifts

community property state, you must follow state law to determine what is community Community property states are. Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, and Washington.

If you and your spouse live in a

you and your spouse lived apart all year

However, different rules could apply if

income and what is separate income you do not file a joint return, and

no part of the community income you earn is transferred to your spouse

For details, get Publication 555, Community Property and the Federal

salaries, etc., paid for your personal services, even if the income was signed over for a trust (including an IRA), another person, a corporation, or a fax-evempt

For more details on reporting income received in the form of goods, property, meals, stock options, etc. get Publication \$25, Taxable and Nontaxable Income

 Original Issue Discount (OID) This is the difference between the issue price of a debt instrument and the stated redemption price at maturity If the instrument was issued at a discount after May 27, 1969 (or for a discount after May 27, 1969) (or for certain noncorporate instruments after July 11, 1982), include in your interest income the discount for the part of the year you whell it. Also include any stated interest shown on Form 1099-010. Note: If you receive for 1985 a Form 1099. In Yor Or S. Savings Bond interest, which includes amounts reported before 1985. see Publication 550. Fringe Benefits. If you used an employer provided inglway motor vehicle for both personal and business use and your employer included 100% of the value of the vehicle in the wages, tips, and other compensation box (Box 10) of your W. 2 form, you must use Form 20.05. Employee form, you consider so form 20.05. Employee Business Expenses, to claim a deduction for the business as of the vehicle You must resport on Form 10.40, live? The Use In amount shown in Box 10.04 your W. 2 form For more information on fringe benefits,

amounts. You can drop amounts under 50 cents Increase amounts from 50 to 99 cents to the next dollar. For example \$1.39 becomes \$1 and \$2.69 becomes \$3.

whole dollar on your return and schedules

You may round off cents to the nearest

Rounding Off to Whole Dollars But, if you do round off, do so for all get Publication S25

Enter your **TOTAL** taxable interest income If the total interest is smore than \$400, first fill in Schedule B (the instructions for Schedule B begin on page 22.)

outstanding, include in interest income the total OID from Form 1099-OID. If these

instruments were outstanding for all of 1985, but you did not hold them for all of 1985, figure your taxable OID as tollows

If you bought debt instruments at original issue and held them for all of 1985 or the part of 1985 that they were

in your passbook) Generally, the payer will send you a **Form 1099-INT** or, if applicable, a **Form 1099-01D** for this interest was credited to your account so you could withdraw it (it does not have to be entered Report any interest you received or that

a. Instruments issued before July 2, 1982— Divide the total OID by 12 and multiply the result by the number of complete and partial months (for example, 6/2 months) you held

the instruments in 1985

b instruments sueed after July 1, 1982— Divide the total ODD by 1955 and multiply the result by the number of logsy you held the instruments in 1985, or follow the more defailed nues described in Publication 12.12, List of Original Issue Discount instruments.

Examples of Interest Income You Report interest from

Issue price plus accumulated OID, get Publication 1212 It provides total OID on

the instruments listed and gives computational information

If you had OID for 1985, but did not receive Form 1099-OID, or if the price yo paid for the instrument is more than the

Dividends are distributions of money, stock, or other property that corporations pay to stockholders. They also include dividends Dividends

include nominees or other agents Generally, the payer will send you a Form 1099-DIV for these dividends. you receive through a partnership, an S corporation, or an estate or trust. Payers

Caution: Be sure to give each payer of duvidends your correct social security number Otherwise, the payer may have to withhold 20% of the dividend income You may also be subject to penalities. If you received dividends as a nominee for someone else, see Schedule B instructions that begin on page 22

gain and nontaxable distributions, are more Itna #5400, or you leett to exclude qualified reinvested dividends from a qualified public utility, first fill in Schedule B (The instructions for Schedule B begin on page 22.) If you received \$400 or less in dividends, include only the ordinary. If the total dividends, including capital dividends on line 9a.

Dividends Include:

paying corporation tells you otherwise

• Capital gain distributions. If you have other capital gain of losses, you should also enter your capital gain distributions on Schedule D If you don't need Schedule D to report any other gains or losses, don't use it Instead, show 40% of your capital gain distributions on Form 1040, line 14 Ordinary dividends. These are paid out of earnings and profits and are ordinary income. Assume that any dividend you. receive is an ordinary dividend unless the

distributions are nontaxable because they are a return dy your cost. They will not be taxed until you recoke your cost (or other basis) by these distributions a After you get back all of your cost (or other basis) by these distributions a After you get back all of your cost (or other basis), you must report these distributions as capital gams. Nontaxable distributions, Some

Note: Generally, payments from a Money Market Fund are dividends Do Not Report as Dividends

 Amounts paid on deposits or accounts from which you could withdraw your money, such as mutual sawings banks, cooperative banks, and credit unions. Remember to report these amounts as interest on line 8 Mutual insurance company dividends that reduced the premiums you paid

Exclusion for Dividend Reinvestment

and choose to receive your dividends in qualified common stock rather than in cash If you own stock in a qualified public utility or other property, you may exclude up to \$750 (\$1,500 on a joint return) of the qualified common stock dividends distributed to you. See Schedule B in Stock of Public Utilities instructions for details

Dividend Exclusion Line 9b

You can exclude (subtract) up to \$100 of qualifying dividend income. If you and your spouse file a joint return, you can subtract up to \$200, regardless of which spouse. received the dividends

Dividends must be from a domestic corporation to qualify for the exclusion Dividends from mutual funds (given than money market funds) generally qualify for the exclusion. The corporation will tell you how much of the dividend qualifies.

The following taxable dividends do not qualify for the exclusion.

- Dividends from money market funds unless the corporation has told you how much of the dividends qualify.
- ncluding controlled foreign corporations Dividends from foreign corporations,
- Dividends from exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations. Dividends paid on stock held by employee stock ownership plans

Faxable Refunds of State Line 10

If you do not need Schedule D for other capital transactions, enter 40% of your capital gain distributions on line 14.

Capital Gain Distributions

Line 14

If you received a return (no credit or offset) of state or locar income lasses, in 1988 that you paid before 1985, you may receive from 1099-6, Statement to the Recipients of Certain Government Payments, or similar statement, showing the returned You may have to report all or part of his amount as income if your remuzed deduction for state and local mome takes in the year you paid the takes resulted in a bar benefit. and Local Income Taxes

If you sold or exchanged assets used in a trade or business, see the instructions for Form 4797. Enter the gain or (loss) from Form 4797.

Other Gains or (Losses)

Line 15

Do not report the refund as income if it was for a tax you paid in a year for which you did not itemize deductions on Schedule A (Form 1040), or it was for a year in which you filed Form 10400A or Form 10400EZ.

Use this line to report fully taxable pension and annuty income and regular individual returement arrangement (IRAA distributions you receive in general, you should receive a Form W-2P showing the amount of your

Fully Taxable Pensions, IRA Distributions, and Annuities

Line 16

year for which you itemized deductions on Scheduled Nuse the following worksheet to figure the amount, if any you must report as income for 1985. If the refund was for a tax you paid in a ar for which you itemized deductions on

However, see Publication 525, Taxable and Nontaxable Income, instead of using the worksheet below if any of the following

The refund you received in 1985 is for a tax year other than 1984

Fully taxable pensions and annuities also include multary ettement pay shown on Form W-2P, and distributions from an IRA (including premature distributions, but not

you did not contribute to the cost of your

pension or annuity, or

you got back tax-free your entire cost before 1985.

Your pension or annuity payments are fully taxable if

pension or annuity

- You received a refund (other than an
- income tax refund, such as a real property tax refund) in 1985 of an amount you deducted or credit you claimed in an earlier
- Your last payment of 1984 estimated state income tax was made in 1985. Your 1984 taxable income was less than your zero bracket amount.
 - Worksheet (Keep for your records)

Other pensions and annuities, including rollovers, should be shown on lines 17a and

For more details, get Publication \$75.

Other Pensions and Annuities,

Including Rollovers

Lines 17a and 17b

Publication 575, Pension and Annuity Income, for information on how to report your benefits.

3. Taxable part of your refund. Compare amounts on lines 1 and 2 above, and enter the smaller of the two amounts here and on Form 1040, line 10 Enter the income tax refund from Form(s) 1099-G, or similar statement 2, Enter the amount from your 1984 Schedule A, line 26

Alimony Received

Enter amounts you received as alimony or separate maintenance. Beginning in 1985, you must let the person who made the information to the payer, you may have to pay a \$500 penalty. For more details, get Publication 504. Tax Information for Divorced or Separated Individuals. payments know your social security number. If you do not provide this

report distributions from profit-sharing plans, retirement plans, employee savings plans, and individual retirement arrangement

the taxable part of your pension or annuty you must tigure the taxable amount as explained below. Also, use these lines to

If you received payments under a divorce or separation instrument executed after 1984, see the instructions for line 29 on

If you received social security or tier 1 railroad retirement benefits, part of these benefits may be taxable. **Do not** use line 17 to report any of these benefits instead, see the instructions for lines 21a and 21b. page 12 for information on the new rules that apply in determining whether these payments qualify as alimony

The pension, annuity, or employee-savings plan may not be taxable until a later year if or Former Spauses. In general, no gain or loss will be recognized on a transfer of property between spauses, or former spauses, if incident to divorce Get Publication 504 for more details. fransfers of Property Between Spouses

a. both you and your employer contributed to it, and

b. the total amount you can expect to receive within 3 years from the date you get your first payment equals or exceeds your full cost.

above, complier the retrison and annuty in worksheet below to figure the tasable part of the your person or annuty. After you get back the your full cost, all payments you receive are folly tasable Your cost includes amounts you be contributed and amounts you expert the properties of the contributed and amounts you contributed and amounts you contributed. If you meet the requirements of a and b

Example.—You retired in 1985 with a monthly persion of \$200 Birth you and your employer contributed to it. Your persion cost was \$4.925 fire amount you can expect to receve within 3 pears is \$7.200 (36 months × \$200 = \$7.200). Since this amount is more than your cost, you should exclude your pension until the payments total \$4.925. After that, they are fully travable and you should report them on line 16.

For more information on persions and amountes, get bulkisation STB, Pension and Amounty Income Retirees from the federal government should get Publication SST, U.S. Curd Service Retirement and Dasabutty. For information on military disability pensions, get Publication 525, Taxible and Nonlaxable income.

Pension and Annuity Worksheet (Keep for your records)

:	ears	i la	ar Also	Form		
	n prior ye	from line	d this ye	onut on		
la. Enter your cost	 Cost recovered in prior years 	Subtract line 1b from line 1a	Amount received this year Also	enter this amount on Form	1040, line 17a	
Enter y	Cost re	Subtrac	Amoun	enter	1040	
ė	ف	ن	٠.			

If you received taxable railroad retirement benefits (other than tier. I benefits), enter on line. I6 the amount from Box 1.2 of your Form RRB-W-2P. If an amount is shown in Box 13 of your form, get

Amount on line 2 that is not fax able found in order to a sole found more than line 1.0 Taxable part. Subtract line 3 from line 2 Enley the result here and on Form 1040, line 17b (if zero, enter -0-).

Note: If you had more than one pension or amounty that is not fully taxable, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040, line 17b

If the amount you expect to receive within 3 yeas within or equal or exceed your cost, you must use a special method to report you person or amoutly income For more details, get Publication \$25 if you must use this method enter the amount your exercent this year on line 17a. Enter the laxable part on line 17b.

Use lines 17a and 17b to report pension and annuty income that is not fully tasable. In general, you should receive a form W.2P showing the amount of your pension or annuty. If your Form W.2P does not show

Caution: Certain transactions, such as loans against your interest in a qualified plan, may be taxable distributions and may also be subject to penalites. For move information, see Publication 575

tump soun definition of more profit sharing contribution of certification of the contribution of certification of the contribution of the capital gap part on Schedule D (from 1040) Form 1099 R shows the amount of the distribution You may pay less tax on this distribution if you are eligible to use the special ID year a everaging method (This method cannot be used for tump-sum distributions from 184, pairs) Formore For more details on IRA rollovers, get Publication 250, Individual Retirement Arrangements (IRAs) For details on other rollovers, including distributions under qualified domestic relations orders, get Publication 575. Lump-Sum Distributions. If you received a

Beneficiaries—Death Benefit Exclusion

employee may qualify for a death benefit exclusion of up to \$5,000

Special rules apply it you are the survivor der a joint and survivor's annuity. For

Unemployment Compensation

Vox should receive a statement on Form 1999-G. Statement for Recipient's of Certain Government Payments, showing the total unemployment Compensation and to voxin during the year For payments.

1985, you should receive this statement by January 31, 1986. are wages. The y are not considered

Check only one box A Married fulling a point return—enter B. Married fulling a point return and lived B. Married not living a point return and lived With your spouse at any time during the C. Married for living a point return and Disk C. Married for living a point return and Disk C. Married for living a point return and Disk Vera —enter R. Z. D. Odo On time B below O. All others—enter \$1. Z. D. Odo On time B below Unemployment Compensation Worksheet (Keep for your records) 1. Enter total unemployment compensation from Form(s) 1099-G here and on Form 1040, line 20a Rallover Distributions, A "vollover" is a par-free transfer of cash or other assets from one ethicment program to another. For example, there are two kinds of rollovers to an individual tertement arrangement (IRA), (1) a rollover from one IRA to another, and (2) a rollover from a qualified pension or profit sharing plan to an IRA. Total Distributions From Profit. Sharing, Retirement Plans, and Individual Retirement Arrangements

Rollover distributions are reported to you on Form 1099.R. For a reliouer distribution, enter the total distribution (excluding your naned-octable centribution. If enty of mine 17a. If the total on line 17a was older over, enter zero on me 17b of line, was, enter the taxable part as udmary income on line 17b.

defails, get form 4972, Special 10-Year Advanging Method, or Form 5544, Multiple Recipient Special 10-Year Averaging Method, and separate instructions.

If you are the beneficiary, of a deceased employee or deceased for mer employee, amounts paid to you by. 'r on behalf of, an employer because of the death of the

If you are entitled to this exclusion, add it under a joint and survivor's and details, get Publication 575.

to the cost of the pension or annuity Lines 20a and 20b

Unemployment compensation (insurance) you receive may be taxable under certain conditions

Note: Supplemental unemployment benefits rec. ved from a company-financed supplemental unemployment benefit fund unemployment compensation for purposes

of this computation. Report these benefits on Form 1040, line 7. To see if any of the unemployment compensation is taxable, fill in the worksheet that follows

2. If you received an overpayment of unemployment compensation in 1985, enter the repayment here Also write "repayment" and show the amount repaid on the dotted line to the left of fine 20b. 3. Subtract line 2 from line 1

4. Add the amounts shown on Form 1040, lines 7 through 19, plus line 22 (do not include any unemployment compensation in 5 Add lines 3 and 4 .

6. Add the amounts shown on Form 1960, innes 24 through 29 plus any write in adjustments included in the total on line 31. Do not include any amount from line 30.

\$18,000 if you checked

B. Enter O. if you checked D. if you checked box B. or \$12,000 if you checked box C or D

9. Subtract line 8 from line 7. If zero or less, enter 0- on Form 1040 line 20b oon complete lines 10 or 11. Otherwise, go on to line 10.

11. Taxable unemployment com-pensation. Compare amounts on lines 3 and 10 above, and enter the smaller of the two amounts here and on Form 1040. Inte 20b. Divide the amount on line 9 by 2

Lines 21a and 21b

Social Security Benefits (and Tier 1 Railroad Retirement Benefits)

Social security benefits you receive may be taxable in some instances. Social security benefits include any monthly benefit under fine 1 or the Social Security Act to a her 1 rains and retrement benefit. However, social security dentals do not include any Supplemental Security income (SSI). showing the total social security benefits paid to you in 1985, and the amount of any social security benefits you repaid in 1985. receive Form RRB-1099. For more information, get Publication 915, Tax information on Social Security Benefits (and Tier I Raulroad Retirement Benefits) You should receive a Form SSA-1099 You should receive this statement by January 31 1986 If you received tier 1 ralingad retirement benefits, you should receive Form RRB-1099. For more payments

Use the worksheet on page 1.1 to see if any of your benefits are taxable, but please note the fallowing before you begin to complete it.

Page 10

for 1984, you may be able to reduce the taxable amount shown on the worksheet. Get Publication 915 1040, innes 7 through 20b, 22, and 24 through 29 if they apply to you to figure the taxable part, if any, of your benefits

Other Income Line 22 and dubt part, 1 allow, 10 your benears, 10 you repaid any benefits in 1985, and you related so your forlat repayments (Box 4) were more than your forlat benefits for 1985 (Box 3). As no not use the worksheet below. None of your benefits are tasable for 1985. But you may be able to take an itemized deduction for part of the recess repayments if you had any tasable benefits in 1984. Get had any tasable benefits in 1984. Get light and the form 2555 or form 4563, or you exclude moreone form surverse within Puerfo Ricc. use the worksheet in Puerfor Ricc. use the worksheet in Publication 915 instead of the one below

Use line 22 to report any income you can't Miscellaneous Taxable Income, in Publication 525, Taxable and Nontaxable find a place for on your return or other schedules. List the type and amount of income. For more information, see

spent for the actual business expenses should be added to the wages shown on line Caution: Do not report any income from self employment on line 22 if you do have any income from self-employment, you must use Schedule C or Schedule f. Amounts your employer paid you for business expenses that are more than you Worksheet (Keep for your records)
Check box A. B. C. or Obelow, whichever applies to you. Check only one box. Then go on applies to you. Check only one box. Then go on to line 1 of the worksheet below.

A songle—enter \$25,000 on line 8 below

32,000 on line 8 below

\$32,000 on line 8 below

Social Security Benefits (and Tier 1 Railroad Retirement Benefits)

7 unless they were already included in your Form W 2 Examples of income to be reported on

line 22 are

 Prizes, awards, and gambling winnings Proceeds from lotteries, reft's, etc. are gambling winnings. You must report the full amount of your winnings on this line. You cannot offset losses against winnings and report the difference SAZ QUOU mire a cerum.

C. Married and hings a point return and lived with your souses at any time during the year—enter 0, on time 8 below.

D. Married and things a point eventin and DIO NOT the with your spouse at any time during the year—enter \$25,000 on time

If you had any gambling losses, you may take them as an etemized deduction on Schedule A. However, you cannot deduct more losses than the winnings you report

3 Enter the total amount from Box 5 of ALL your Forms 55A-1099 and Forms RRB-1099 (if

(applicable)

 Repayment of medical expenses or other terms such as real estate i haves that you deducted in an earlier year if they reduced your tax. See Publication 5.25 for information on how to figure the amount to Note: tinne 1 is zero or less, stop here, none of your benefits are tandle Offinewase goon foring 2.

2. Ovide the amount on here 1 by 2.

3. Add the amounts on form 1040.

And the amounts on form 1040.

Ince 7 through 20b, plus line 22.

On our include here any amounts from Bon 5 of Forms SSA 1099 or RRB 1099.

Amounts you recovered on bad debts include in income

 Fees received for jury duty and precinct that you deducted in an earlier year election board duty

4. Enter any tax exempt interest income your received in 1985. Also enter this interest in the space provided to the left of line 21b. 00 NOT include this interest on line

Net Operating Loss. If you had a net

orward to 1985, enter it as a minus figure on line 22. Attach a statement showing how you figured the amount. Get Publication S36. Net Dperating Losses and the At Risk Limits, for more details

5 Add Intes 2. 3, and 4
6. Add the amounts on Form 1040.
Intes 24 through 29 Also enter on this line and where in amount micluded on line 33. Do not miclude any amount entered on Form 1040, line 30.

21b Add lines 2, 3, and 4

Adiustments to Income Line 24

\$25 000 it you checked \$\ \text{box A or 0. or} box B, or 0-11 you checked box C

7. Subtract line 6 from line 5

8. Enter < \$32,000 if you checked 9. Subtract line 8 from line 7

Moving Expense

change in job location has added at least 35 miles to the Jistance from your old Employees and self-employed persons (including partners) can deduct certain moving expenses. The move had to be in connection with your job or business. You can take this deduction only if your

Note: If time 91s zero or less, stop here. Do not enter any amounts on hines 21a and 21b because mone of your benefits are takable Otherwise, go on to time 10. Divide the amount on line 9 by 2.

If you meet these requirements, you is should see Form 3903 for deapist. Use Form 3903 to figure the amount of moving expenses to show on line 54 for buggan work at a new work place outside to builted States or its possessions, see Form 3903 f.

If your employer paid for any part of your move, you must report that amount as income on Form 1040, line 7. Your employer should give you a Form 4782 and minclude the amount paid in the wages, tips, and other compensation box (Box 10) on your Form W-2.

Line 25

Employee Business Expenses

remze deductions on Schedule A You must use Form 100 to claim the deduction All other Dusiness expenses, such as unon on professional dues, tools, and uniforms, that were not paid by your employer can be deducted only as an itemzed deduction on Schedule A Outside state to business expenses on line 216 for claim their business expenses on line 25 for deductions or 214 or get Publication and 63, Travel. Entertainment, and Gill. You can deduct certain business expenses that were not paid by your employer. Travel transportation (but not commuting to and from work), and meals and lodging can be deducted on line 25 even if you do not Expenses

Line 26

Arrangement (IRA) Deduction Individual Retirement

deductible employee contributions ((DECs)) Schedule C or Filers with a SEP and partners with a SEP take the deduction on line 27. made to your IRA (including those made under a Simplified Employee Pension (SEP) plan or to a plan that accepts You can deduct on line 26 contributions

You should receive a statement showing contributions made to your IRA for 1985 Before you figure your IRA deduction. please note the following.

 If you made contributions to your IRA in 1985 that you deducted on your 1984 Form 1040, do not include those contributions on your 1985 tax return If you made contributions to your IRA in 1986 (by April 15, 1986) for 1985, be sure to include these contributions when you figure your IRA deduction for 1985.

than your IRA contributions and you do not withdraw this excess contribution before your return is due, you must file **Form \$329** and pay the tax due on the excess. If your IRA deduction on line 26 is less

If you are married and you and your spouse work and you both have IRAs, figure each spouse's deduction separately. Then combine the two deductions and enter the total of the two amounts on line 26

residence to your work place. If you had no former principal work place, your new principal work place must be at least 35.

miles from your former residence

Note: If part of your benefits are taxable for 1985 AND they include benefits paid in 1985 that were

• First, enter on Form 1040, line 21a, the amount from time 1 above • Then, compare the amounts on lines 2 and 10 above, and enter the smaller of the two amounts on his line and also on form 1040, line 21b.

If you are married and made contributions to your nonworking spouse's IRA for 1985, you must the a joint return for 1985 to deduct these contributions

figuring your deduction. See line 17 instructions on page 10 for more details on rollover contributions. Do not include rollover contributions in Do not include trustee's fees that were

separation instruments are considered earned income for purposes of the IRA deduction Get **Publication 590**, Individual Retirement Arrangements (IRAs), for details Fax Tip: Beginning in 1985, alimony payments received under certain divorce or billed separately and paid by you for your IRA. These fees can be deducted only as an temized deduction on Schedule A

. 2c

Enter the amount from line 2 of this worksheet Maximum amount

Use the worksheet below to figure your IRA deduction. However, it any of it is following applies, use the worksheet in Publication 590 instead of the one below to figure your deduction

Your employer made contributions to your RA under a SEP plan. Under a SEP plan, you can deduct the smallest of the amount of your employer's contributions to your SEP IRA that is included in your

Compare amounts on lines 6 and 9 and enter the smaller of the two amounts on line 10 Also enter this amount on Form 1040 line 26

0

Add amounts on lines 4 and 8 and enter the total but do not enter more than \$2,250

Compare amounts on lines 5c 6, and 7, and enter the smallest of the three amounts on line 8

income, 15% of your wages or other earned income, or \$30,000 ä

You file Form 2555, Foreign Earned Income, to exclude income or housing You made deductible employee contributions (DECs) to a qualified employer plan

Caution. You must be self employed to claim this deduction. Sole proprietors and partners enter the allowable deduction for contributions to your keegh plan and your SEP on line 27

Keogh Retirement Plan

Line 27

Deduction

IRA Worksheet (keep for your records)

Your IRA—Complete lines 1 through 4 if you worked (or received alimony that qualifies as earned income) and had an IRA (if you are married and both spouses work and both have IRAs, ligure each spouse's deduction separately)

Note: Do not include on line 1a any amount you contributed in 1985 and deducted on you 1984 return, any employer s SEP contributions any DECs, or any rollover contributions. La Amount contributed to your IRA in 1985 that you are deducting for 1985

Amount contributed to your IRA in 1986, by April 15, 1986, that you are deducting for 1985 ab ŗ.

benefit at retirement age. Write "DB" on the line to the left of the amount if you have

Defined-benefit plan, —The deduction

on the employer's profits, the plan is a employer's profits, the plan is a profit

money purchase pension plan

for this type of plan is determined by the investment needed to fund a specific

Enter your wages and other earned income from 1040, minus any deduction you claim on Form 1040, line 27 (On not include your spouse succeme and do not reduce your wages by losses from sell employmen). Add lines la and 1b Enter the total

\$2,000 Commare amounts on fines 1 c. 2 mind 3 and a mine in the amounts in the 1 fly out of order the amount from 100 your normworking amount from line 4 of this amount from line 4 of this 26 Offerwise good folline 53. Maximum amount

your time savings deposit before its maturity. Enter this amount on line 28 (Be sure to include the interest income on Form 1040, line 8.) payments made under a written separation agreement or a decree for support. Don't alimony or separate maintenance made under a court decree. You can also deduct You can deduct periodic payments of Alimony Paid Line 29

support For details, see Tele Tax Information in the index (topic no 219) or get Publication 504, Tax Information for Divorced or Separated Individuals. Complete lines 5a through 10 ONLY if you made contributions to your nonworking spouse's IRA 5a. Amount contributed to your nonworking spouse's IRA in

Caution: Beginning in 1985, you must enter the recipient's last name, if different than yours, and his or her social security number in the space provided on line 29. If you name, if applicable, of one of the recipients Show the reguired information for the other recipient(s) on an attached statement. Enter your total payments on line 29. don't, you may have to pay a \$50 penaity and you reduction may be disallowed. If you paid alimony to more than one person, enter the social security number and last. Note: Do not include on line 5a any amount you contributed in 1985 and deducted on your 1984 return or any rollover contributions 5b. Amount contributed to your nonworking spouse's IRA in 1986, by April 15 1986 that you are deducting for 1985 1985 that you are deducting for 1985 Add lines 5a and 5b Enter the total

Divorce or Separation Instruments
Executed After 1984. Generally you may
deduct any payment made in cash to or on
behalf of, your spouse or former spouse under a divorce or separation instrument executed after 1984 if

made if you were separated under a decree did not live together when the payment was the instrument does not prevent the payment from qualifying as alimony, and the instrument states that you are not you and your spouse or former spouse of divorce or separate maintenance, and

required to make any payment after the death of your spouse or former spouse, and

These rules also apply to certain instruments modified after 1984. Other rules apply if you paid more than \$10.000 in any calendar year. For more defails on the new rules, see Publication 504. the payment is not freated as child Support There are two types of keogh retirement Defined-contribution plan. — This plan provides an individual account for each

Line 30

Deduction for a Married Couple When Both Work

person in the plan. In general, if contributions to the plan are geared to the

both you and your spouse have qualified you are married tiling a joint return. You can claim a deduction if earned income and sharing plan. If contributions are not based

Complete Schedule W (Form 1040) to you do not tile Form 2555 or Form 4563.

figure the amount of your deduction Line 31

Add lines 24 through 30 and enter the total on line 31. Also include in the total on line. Total Adjustments

For more defails get Publication 560, Self Employed Retirement Plans

Line 28

a defined benefit plan

Forestation/Reforestation Amortization.
If you can define a devotion for an enortazion of the costs of toestation or an enorsation of the costs of toestation or depostation on the costs of toestation or check and you do not have to file. Schedule F for this activity, include your deduction in the total on line. If you have to all white F deforestation in the space to the left of the folal. 31 any of the following adjustments Penalty on Early Withdrawal of Savings The Form 1099 INT given to you by your bank or savings and loan association will show the amount of any penalty yru were charged because you withdrew lunds from

repaid in 1985 in the total on line 31. Write "Sub pay TRA" in the space to the left of Repayment of Sub-pay Under the Trade Act of 1974 If you repaid supplemental unemployment benefits (sub pay) that you previously reported in income because you became éligible for payments under the Trade Act of 1974, include the amount you the total Or, you may be able to claim a credit against your tax instead. Get. Publication 525, Taxable and Nontaxable.

more details

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deduct lump sum cash or property settlements, voluntary payments not made under a court order or a written separation

Page 11

another tax year. If you carry the loss back to earlier years, see Form 1045. For more information, get Publication 536, Net Operating Losses and the At-Risk Limits. If line 32 is less than zero, you may have a net operating loss that you can carry to Adjusted Gross Income

and Some of Your Credits IRS Will Figure Your Tax

If you want us to, we will figure your tax for you. If you paid too much, we will send you a refund. If you did not pay enough, we will bill you for the balance. You will not be charged interest or the penalty for late payment if the bill for tax due is paid within 30 days of the notice date, or by the due date for your return, whichever is later

We can figure your tax if you meet all of the conditions described below

All of your income for 1985 was from one or more of these sources

 Salaries, wages, and tips b. Interest

d. Pensions or annuities c. Dividends

 You do not file Schedule G, Income You do not itemize deductions

Averaging

You do not fite Form 2555, Foreign Earned Income

Your adjusted gross income (line 32) is not more than \$50,000

You (and your spouse if you are filing a joint return) sign and date your return and mail it by April 15, 1986

You do not want any of your refund applied to next year's estimated tax

You give us enough information so that we can figure the tax. Please read the following instructions.

a. Fill in the parts of your return through the 23 that apply to your Fet Line By. L

c. If you are filing a joint return, use the space under the words. Adjustments to Income." on the front of your return to show your taxable income and your spouse's axable income separately

We will tigure the following credits too. Fill in your return through line 37 as explained above Follow the instructions below and sign. date, and mail it before the d. Fill in any forms or schedules asked for on the lines you completed, and attach them to the return when you file it due date

Permanently and Totally Disabled.—If you quality to take this credit follow the instructions below Be sure to attach Schedule R to your return Write "CFE" on the dotted line to the left of line 42. Credit for the Elderly and the

2. If you checked form 1040, Filing Status Box 2 or 5, entler \$3.50 1 or 4, enter \$2.390 3, enter \$1.770 filing status and age, and fill in lines 11 and 13 if applicable. Also, complete Part II if Check the box on Schedule R for your

Tax Computation

You MUST itemize deductions, or

You choose to itemize, or You do not itemize The three classes are described below

You MUST Itemize Deductions

Exception 1. You don't have to itemize deductions on Schedule As or complete the worksheet if you have earned mcome* of \$2,390 or more if single (\$1,770 or more if married fuling a separate return). Enter zero (0) on line 34a and go on to line 34b.

Schedule A if you know that your earned income is more than your itemized deductions Instead, use the worksheet on this page after completing line 33 of Form 1040 and enter your earned income on line Exception 2. You don't have to use 3 of the worksheet

Note: If your unearned income is less than \$\$1.040, you don't have to use Schedule A or the worksheel—enter zero (0) on line 34a and go on to line 34b.

\$500 Since this is less than his earned mome (\$1.20), he deep not have to complete Schedule A Walter enters \$2.390, the even backet amount for a single induvidual, on time 2 and his earned momen on him 3. He completes the worksheet as shown below and enters the total of \$4.890 on Form 1040, line 35 the total of \$4.890 on Form 1040, line 35 the

B. You are married, filing a separate return and your spouse itemizes deductions

After you've completed Schedule A:

b. II Schedule A, line 25, is more than line 24, do not full in Form 1040; line 34a Go to the worksheet on this page instead and complete it to figure the amount to enter on Form 1040; line 35 complete the worksheet on this page

Enter the amount from Form 1040, line 33

Earned Income Credit. —If you qualify to take this credit (see the instructions for line 59 on page 16), write "EIC" on line 59

Line 34a

3. Enter the amount from Schedule A, line 24 (or. if you can be claimed as a dependent on your parents' return, enter earned income if earned income is more)

You will fall into one of these three classes

Caution: If you can be claimed as a dependent on your parents return, be sure you check the box below tine 34a of Form 1040.

You must itemize deductions if

5. Add lines 1 and 4. Enter here and on Form 1040, line 35 (Leave form 1040, line 34 shrough 34e blank Dergagat He instruction to subtract line 34a or 34e from line 33 Follow the rest of the instructions for Form 1040 to complete your return)

your parents' return and had interest, dividends, or other uncarned income of \$1,040 or more Generally, this mans that you must complete and attach Schedule A you must complete and attach Schedule A and complete the worksheet on this page However, there are two exceptions to this A. You can be claimed as a dependent on

return Walter's adjusted gross income, form 1.040, ince 3.1 is \$4.000 Offins amount, \$1.500 was wages and \$2.500 was unearned income that he received as a beneficiary of a trust. Because Walter is being chamed as a deependent on his

Example. — Walter Green is single and is claimed as a dependent on his parents.

The example below may help you to

complete this worksheet

parents' return and has unearned income of \$1,040 or more and earned income of less than \$2,390, he must use the worksheet His total itemized deductions are only

In any case, be sure to check the box below line 34a

C. You file Form 4563 to exclude income from sources in U.S. possessions (Please get Publication 570, Tax Guide for U.S. Citizens Employed in U.S. Possessions, for more details)

D. You had dual status as a nonresident alien for part of 1985, and during the rest of the year you were either a resident alien or a U S. crizen. However, you do not have to itemize if you file a joint return with your spouse win was a U.S. cutzen or resident at the end of 1985 and you and your spouse agree to be taxed on your combined. могідміде іпсотіе

If Schedule A, line 24, is more than line 25, enter the amount from Schedule A, line 26, on Form 1040, line 34a 0o not

You may choose to itemize your deductions ou Choose To Itemize

Qualifying widow(er) with dependent child, and your itemized deductions are more than \$3,540 Married and filing a joint return, or a alrifying widow(er) with dependent child,

 Married and filing a separate return, and your itemized deductions are more than \$1,770 Single, or a Head of household, and your itemized deductions are more than \$2,390.

If you do itemize, complete and attach Schedule A and enter the amount from Schedule A, line 26, on Form 1040, line

Line 38

Caution: Certain taxpayers must itemize went though their itemized deductions are less than the amount shown above for their filing status. See "You MUST Itemize Deductions" on page 13

You Do Not Itemize

If your itemized deductions are less than the amount shown above for your filing status (or you choose not to itemize), enter zero on line 34a, unless you MUST itemize as described on page 13

Lines 34b through 34e Deduction for Charitable

For 1985, you may deduct one-half of what you actually gave to qualified charitable organizations if you do not itemize your deductions on Schedule A (Form 1040) Contributions

Include what you gave to, or for the use of, a qualified organization. Examples of qualified organizations are churches, United Way, and nonprofit schools and hospitals.

given), property, or out-of-pocket expenses you paid to do volunteer work for a qualified cancelled checks, receipts, or other reliable written records showing the name of the organization and the date and amount Contributions may be in cash (keep organization

For more details on what qualifies as a chartable contribution and the limits that apply to the amount that may be deducted, see the instructions for contributions on page 21.

\$4,000

then completes his return using the instructions that follow line 35

Adjusted gross income
 Zero bracket amount for

a single individual 3. Earned income

\$2,390

Line 34b. Enter all of your cash contributions (including out-of-pocket expenses) If you gave cash of \$3,000 amone to any one organization, on the dotted line next to this total show to whom and how much you gave

890 \$4,890

Note: If Walter's itemized deductions had

5. Add lines 1 and 4 Enter here and on Form 1040, line 35

4. Subtract line 3 from

been more than his earned income, he would have had to complete Schedule A first

Line 34c. Enter your total gifts of property if the total is more than \$500, you must complete and attach Form 8283, Noncash Charitable Contributions (Rev Oct 1985). For information on the records you must keep for gifts of property, see Recordkeeping on page 21.

Earned income is income you receive for personal services you have performed. It includes wages, salaries, tips, and professional fees.

Generally, your earned income is the lotal of e amount(s) you reported on Form 1040, lines 12, and 19 Earned income does not include pay for your services that included a disfubution of earnings and profits other than reasonable compensation for your work for a corporation

Line 34d. Add the amounts on lines 34b and 34c.

Line 34e. Divide the amount on line 34d by 2 and enter the result on line 34e. Line 36

Exemptions

If you were engaged in a trade or business in which both your services and rapid livere armed important income producing factors, your earned for the services you performed However, the earned unione may not be made with a 50 percent of your states of the ret profits from the business.

Use the chart below to find the amount to enter on line 36. If you claimed more than ten exemptions, multiply \$1,000 by the total number of exemptions entered on line 6f.

Page 14

On Form 104 line 36, enter:	\$1,040	3,120	4,160 5,200	6,240	8,320	10,400
If the number on Form 1040, line 6f, is:	10	ım	4 v	97	. 00 (901
		_	_		L	

ö

You may be able to take this credit and reduce your tax if, by the end of 1985, you

· Age 65 or over, or

Credit for the Elderly and the Permanently and Totally Disabled

t for

To figure your tax, use one of the following

Tax Rate Schedules

Form 5695, Residential Energy Credit, tells you which energy saving items qualify and how to take the credit. Generally. If you installed energy saving thems in your principal residence during 1985, or you have an energy credit carryover from a prior tax year, you may take a credit against your tax. Residential Energy Credit

Also use the Tax Rate Schedules if you You must use the Tax Rate Schedules to figure your tax if your taxable income is \$50,000 or more figure your tax using

Income Averaging, Schedule G — You map pay less tax by using this method if there has been a large mcrease in your income this year. In some cases, you may benefit even if your 1828 income did not increase substantially. This will depend on the amount of your taxable incomes in the three base years (1982-1984), Get Schedule G to see if you qualify.

Correction to Form 5695, line 29.

Oisregard the following sentence: "If less than \$10, enter zero."

Partial Credit for Political Contributions for Which You Have Receipts

Line 44

You may take a tax credit on this line for

If neither of the above conditions apply to you, you MUST use the Tax Table to Tax Table

There is an example at the beginning of the table to help you find the correct tax. Be sure you use the correct column in the Tax Table After you have found the correct tax, enter that amount on line 38 find your tax

Additional Taxes Line 39

Check the box(es) on line 39 to report any orm 4972, Special 10-Year Averaging of the additional taxes listed below Form 4970, Tax on Accumulation Distribution of Trusts.

Form \$544, Multiple Recipient Special 10-Year Averaging Method.

Credits

Dependent Care Expenses Credit for Child and Line 41

You may be able to take a credit on line 41 for payments you made for child and disabled depender; care while you (and your spouse if you are married) worked or looked for work.

The credit is allowed if you kept up a home that included a child under age 15 or your dependent or spouse who could not care for himself or herselt. Use Form 2441 information, including special rules for divorced or separated parents and certain employment taxes for which you may be hable. Please see Form 2441 for more to figure the amount of any credit

contributions to candidates for public office and to newsletter funds and political Caution: Do not take this credit for the \$1 or \$2 you checked to go to the Presidential Election Campaign Fund committees of candidates and elected public officials.

To figure your credit, add up the amounts you gave. Enter half of this total on line 44, but do not enter more than \$50 (\$100 if you are married and filing a joint return).

For more information, please get Publication 585. Line 45

contributions as charitable contributions.

Add lines 41 through 44 and enter the total on line 45. Also include in the total on line 45 any Mortgage Interest Credit Mortgage Interest Credit. Beginning in 1985, you may be able to take a credit for part of the interest you paid on your home mortgage if you were issued a mortgage credit certificate by a state or local government under a qualified mortgage credit certificate program to buy,

reabilitate or make impowerents to your principal reabilitate or make impowerents to your principal residence. Use Form \$396.

Mortigge Interest Credit, to I igue the credit morties the amount of the credit in your total for Interest Commission and the credit in which the state to this stopp, white Mission and state of the credit paid show the amount get.

Line 47

Form 1116 explains when you can take this credit for payment of income tax to a foregn country. Also get Publication 514. Enter the credit from Form 1116 on line 47. Foreign Tax Credit

Check the box(es) on line 48 if you can take any of the three crofts) islance below. Use the appropriate credit form (as described below) to figure the credit. If you have only one credit, enter on line 48 the amount of the credit from the form. General Business Credit

the amount from Form 3800. Also be sure to check the box on line 48 for Form 3800. caryforward of take two or more of these credits, you must also complete Form 3800 to figure the total credit and enter on line 48 the amount from 5800 Also he sure h. Form 3468, Computation of Investment However, if you have a credit

investing in certain types of trade or business property. Use Form 3468 to figure Credit. You are allowed a credit tor

you may qualify for hims credit. 5884 to figure the credit. Get Publication 906, Jobs and Research Credits, for more Form 5884, Jobs Credit. If you are a business employer who hires people who are members of special targeted groups, you may qualify for this credit. Use Form the credit

Fuel. If you sell straight alcohol (or an alcohol muxue) at retail or use it as tuel in your trade or business, you may be able to take a credit for the alcohol used as fuel. Use Form 6478 to figure the credit. Form 6478, Credit for Alcohol Used as

Line 49

Source. A credit is allowed for the sale of upual fired by its poduced for the sale of nonconventional source. See IR. Code section 29 for a definition of qualified fluels, provisions for figuring the credit, and other special trule. A takin a separate schedule special trule A takin a separate schedule flowing to devin fluel of the credit in fluel fluel. The detired in retail of the detired in retail of the detired in retail of the detired in retail of the detired in retail of the detired in retail of the detired in retail of the see and th Add amounts on lines 47 and 48 and enter the total on line 49. Also include in the total on line 49 any of the following credits. Credit for Fuel From a Nonconventional and show the amount

Credit for Increasing Research Activities. You may be able to take a credit for research incurred in carrying on your trade or business. Use Form 6765 to figure the credit in forder the credit in your total forline 49. On the dotted line next to this total, write and experimental expenditures paid or credit Include the credit in your tota 49. On the dotted line next to this to "Research" and show the amount

Other Taxes Line 51

Self-Employment Tax

If you had self-employment income in 1985, and earned under \$39,600 in wages from which social security tax or RRTA tax was withheld, you may have to pay self-employment lax Please set **Schedule SE** (Form 1040) and instructions. If you have to pay self employment tax, enter the amount from Schedule SE, line 14

You may be liable for the afternative minimum fax if your adjusted gross income added to your fax preference items total Alternative Minimum Tax nore than

 \$30,000 if single or head of household, or \$40,000 if married filing jointly or qualifying widow(er) with dependent child, or

 \$20,000 if married fifing separately Tax preference items include dividend exclusion.

amortization of certified pollution accelerated depreciation. control facilities,

capital gain deduction.

mining exploration and development costs.
 reserves for losses on bad debts of

financial institutions, depletion,

experimental expenditures

circulation and research and

intangible drilling costs, and

incentive stock options,

Get Form 6251 to see if you owe this tax

From Recapture of Investment Line 53 Credit

You may owe this tax if you disposed of investment credit property before the end of its useful life or recovery period

See Form 4255 for details. Enter any tax from Form 4255 on this line

Social Security Tax on Tip Income Line 54

amount to your employer, you must pay the social security or railroad retirement tax on If you received tips of \$20 or more in any month and you did not report the fulf Not Reported to Employer

To figure the amount of social security tax on unreported tips, complete Form 4137 and attach if to your Form 1040 Enter the tax on this line. the unreported typs.

retirement tax on unreported tips, contact you nearest Railroad Retirement Board office. On line 54, enter the tax and on the dotted line next to it, write "RRTA" To determine the amount of railroad

You may be charged a penalty equal to 50% of the social security tax due on tips you received and did not report to your Be sure all your tips are reported as income on Form 1040, line 7.

Fax on an IRA Line 55

If you owe tax on any early distributions from your IRA, any excess contributions racemulations in your IRA, or any excess accumulations in your IRA account, use Form \$329 to figure the tax Enter the total fax on line \$5

Line 56 Fotal Tax

Section 72 Penalty Taxes. Beginning in 1995, if you 1995, if you received income from a premature or excessive distribution from a premature or excessive distribution from a premature or excessive distribution from a premature are used; you will have to pay a penalty as of 10% of the distribution. Get Publication 560 for more details. Or, if you Add lines 50 through 55. Put the total on line 56. Also include on line 56 any of the four taxes listed below that apply

were an employee, you made any deductible contributions to your employer's qualified plan, and received income from a premature distribution, you may have to pay

If you received certain premature distributions from an amounty contract, you may have to pay a 5% penalty lax on the taxable part of the distribution Get Publication 575 for more details.

overpayment from your 1984 return that If you and your spouse paid joint estimated tax but are now filing separate

you applied to your 1985 estimated tax

Include the amount of the penalty in your total for line 56. On the dotted line next to this total, write "Section 72 penalty" and show the amount.

cromer tax returns, either of you can claim all of the amount paid of you can each claim a part of if Piezes be sure to show what social security numbers on the separate returns if you or your spouse paid separate estimated has, but you are now fining a joint income tax return, add the amounts you each paid.

Advance Earned Income Credit (EIC)
Payments. I you received advance EIC
payments (AEIC), the amount will be shown
on your form W 2 Include the amount of
these payments in your total too line 56 On
the cotted line next to his total write. "AEIC" and show the amount

that you can actually take will be figured on the worksheet shown on page 16 and entered on line 59 Note: The amount of earned income credit

security number in the block prowded on the front OF from 1040 in the upper right corner of the return, above the social security numbers, write "OIV" (divorced)

If you were divorced and remarried in

Divorced Taxpayers. If you were divorced during 1985 and you made joint estimated tax payments with your former spouse, please enter your former spouse.

Follow the above instructions even if

your spouse died

Uncallected Emplayee Social Security and RRTA Tax or rips. It you did not have enough wages to cover the social security tax or railload etterment tax RRTA fold ue on tusy you reported to your employer. He amount of it ad ue, will be shown on your Form W.2. Include that amount in the total on line 56. On the dotted line next to this total write "Uncollected Tax on Tips" and show the amount.

coprodition changes. If you necewed an excess parachule payment (EPP), you must pay a bar equal to 20% of this excess apparent induce the amount of this law in your total for line 56. On the obtained meet to this total, write "EPP" and show the amount of the law. parachute payments are certain payments made by a corporation to key employees to compensate them if control of the Golden Parachute Payments. Golden

a parachute payment, the amount of tax with held on any excess payment should be identified in Box 16 of Form W-2. Include the amount from Box 16 in the total for line 56. If you received a Form W 2 that includes If you received a Form 1099-MISC that

payment will be separately identified on the form. Multiply the excess payment by 20% tiggrethe amount to include in the total for line 56. includes a parachute payment, any excess

incomes under \$11,000 if you cantake the earned income credit, you can subtract it from tay you owe or get a refund even if you had no tax withheld from your pay. The credit can be as much as \$550.

The earned income credit helps many taxpayers who have a child and have

Earned Income Credit

Line 59

Payments Line 57

Add the amounts shown as Federal income tax withheld on your Forms W-2, W-2G. W-2P, and 1099-R. Enter the total on Total Federal Income Tax Withheld

You have a child (see "Definition of Child" on this page) who lived with you in the same principal residence in the U.S. for more than 6 months during 1985 (for all of

shown on Form 1099 R, on the dotted line to the lett of line 57, write "Form 1099.R" income, or other income your eceived during 1985, include the amount withheld in the total online 57 On the dotted line next to this total, write "Form 1099" Backup Withholding. If you were subject to If line 57 includes amounts withheld as backup withholding on dividends, interest

Page 15

 Your filing status is married filing joint return, qualifying widow(er) with dependent child, or head of household in addition, special rules apply to each of these three Enter on this line any payments you made on your estimated Federal income tax (Form 1040-ES) for 1985 Include any

1985 Estimated Tax Payments

You may be able to receive advance payments of the credit by filing Form W 5

with your employer

For more details about the credit, get Publication 596, Earned Income Credit

If you want IRS to figure the credit for you see iRS Will Figure Your Tax and Some of Your Credits on page 13

explained on page 7 for Children of Divorced or Separated Parents, you are eligible to take the credit if you meet all of the other conditions listed above. If you can take the credit because of this exception. must be claimed as your dependent on Forn 1040, line 6c Exception. If your spouse is not your child's parent and the child's other parent (the noncustodia) pagent) claimed min or her as a dependent under the rules Married Filing Joint Return, Your child

Qualifying Widow(er) With Dependent Child. Your child must be claimed as your dependent on Form 1040, Intel®6. Head of Household. If your child was unmarried for 1985, you must enter that you must enter the child's name on the dotted line to the left of line 59

Anything else of value (money, goods, or services) you get from your employer for services you performed regardless of whether it is taxable

Note: The fallowing are examples of amounts

received from your employer that must be included in line 1 of the worksheet—

a. Housing allowance (or rental value of a parsonage) for members of the clergy

b. Meals and lodging

Earnings from self employment—this is usually the amount shown on Schedule SE (Form 1040), line 9

Wages, safaries, and tips Earned income includes:

If your child was married for 1985, this child must be chamed as you're dependent of Form 1040, line &C. Exception. If this child is other parent claimed him or her as a dependent under L. rules explained on page 7 for Children of Divorced or Separated Parents, you are eligible to take the credit if you meet all of the other conditions is led above. If you can take the credit because of this exception, you must the left of line 59. child's name in the space provided on Form 1040, line 4 (or line 6c if you claimed that child as a dependent) 1985, effective the consideration of the control of the control of the control of the control of the control of the control of from 1040. Also, enter you from the front of from 1040. Also, enter you from a spouse's social security number in the upper right corner above the blocks and write "DIV" above that funmer.

unemployment compensation (insurance), or income exempt from self employment tax as a result of the filing and approval of **Form** 4029 (telating to members of certain religious faiths)

Earned Income does not Include items such as interest, dividends, social security payments, welfare benefits, vioterans, benefits, workers compensation.

Definition of Child. In general, for purposes of this credit, your child includes

Your son or daughter

above, use the worksheet below to figure the credit. Otherwes, do not fill in the worksheet Instead, write -0. on Form 1040, fine 59, and go on to line 60 If you meet all of the conditions listed

payments you and your spouse made in 1985, the name of the Service Center where you made the payments, and the name(s) and social security, number(s) under which you made the payments

Earned Income Credit Worksheet (Keep for your records)

To figure your credit, follow the instructions below. If you checked Filing Status box 1 or 3, you cannot take the credit. Do not complete this worksheet.

69 Enter the amount from Form 1040, line 7, plus any other compensation from your employer, regardless of whether it is taxable

You received wages, salaries, tips, or other earned income (see "Earned income includes" on this page), and

You may be able to take the credit if you meet all of the following conditions

Who Can Take the Earned

Income Credit?

The amount on Form 1040, line 33, is less than \$11,000, and

Adjusted grass income. Enter the amount from Form 1040, line 3.3. If the amount on line 4 is \$11,000 or more, stop here, you cannot take the credit. Otherwise, go on to line 5 or line 6, whichever applies. If line 4 above is \$6,500 or less, use the amount from line 3 above to find your credit in the table on page 48. Enter the credit here and on Form 1040, line 59.

If line 4 above is over \$6,500:

c. Enter the amount from line 5a or 6b, whichever is smaller, here and on Form 1040, line 59 amount here

Your stepchild, or adopted child

because of marriage, divorce, etc., and you

made estimated tax payments using your former name, attach a statement to the front of Form 1040 explaining all the

Name Change. If you changed your name

If your filing status is married filing a joint return or qualifying widow(er) with dependent child, your child also includes a placement agency for adoption by you, or a child placed with you by an authorized

You were self imployed, and the smooth, even is loss, from Schedule SE, line 9. However, if you use the contoural method to ligure your self-employment is 1, see Publication 596 for more information should be self-employment in the self-employment. If you have self-employment income that you reported on line 1 above, do not include it free

Earned Income. Add times 1 and 2. However, if line 2 is a loss, subtract line 2 from line 1. If line 3 is zero or less, stop here, you cannot take the credit. If line 3 is more than zero, go on to line 4.

a. Find the amount from line 3 above in the table on page 48 and enter the credit for that amount here.

b. Find the amount from line 4 above in the table and enter the credit for that

Possessions, and

You do not file Form 4563, Exclusion of Income From Sources in United States

You do not file Form 25S5, Foreign Earned Income, and

1985 if your filing status is qualifying widow(er) with dependent child), and

Fresno, CA 93888

California (all other countres), Hawaii

foster child (any other child, such as your grandchild, whom you cared for as your own child for the whole year).

If your filing status is head of household, your child also includes a descendant of your son, daughter, or adopted child.

If your child was born, or dred, in 1985 and your home was your child's home and your home was your child's home during the part of 1985 that he or she was during the part of 1985 that he or, she was with you for more than 6 months or, if applicable, for all of 1985.

Note: Beginning in 1985, the earned mirrone retail funst be reduced by the alternative minimum last (Four 1040, line 25) If you own eith ists, substitict if from the amount on line 50 of line 60 of the worksheet on page 15, whichever applies, and enter the result (fout not less than zero) on Form 1040, line 59.

Line 60

Amount Paid With Form 4868

If you filed **Form 4868** to get an extension of time to file Form 1040, enter the amount you paid with that form. Also include any amounts paid with Forms 2688 or 2350. (Extension of Time To File)

Excess Social Security Tax and RRTA Tax Withheld—Two or More Line 61

If you had two or more employers in 1985 who together part by our man wages, too much social security tax and anialod retinent tax (RRA) may have been withheld from your wages. It so, you want held from your wages. It so, you will now your more than the town the town to the accept for it against your income tax. Employers

If you are filing a joint return, you must figure this separately for yourself and your spouse. Complete the following worksheet to see if you can take the credit.

It you worked for two or more railroad employers, or if you had both RRTA it as and social security las withheld from your wages, see Publication 505, Tax Withholding and Estimated Tax, for information on how to figure your excess RRTA or social security fax. Do not use the worksheet below

employue who paid nofly the 13 59% hospital insurance benefits (Medicare) 13 50% hospital government wages, do not include on line 1 of the worksheet below the Medicare tax withheld from your government wages. See the instructions for line 53 to see if you can lake a credit for excess Medicare tax paid. Caution: If you were a U.S. Government

Worksheet (Keep for your records)

 Add all social security tax withheld (but not more than \$2,791 80 for each employer) * Enter the total here. 2. Enter any uncollected social security tax on tips included in the total on Form 1040, line 56 . . .

-2,791.80 3. Add lines 1 and 2 above. 5. Subtract line 4 from line 3 Enter this amount on line 61....

for it on your return

Line 66

Credit for Federal Tax on Gasoline

Enter the amount from line 65 that you want refunded to you.

and special fuels used in your business (including qualified taxicabs), or for certain diesel-powered cars, vans, and light frucks, please attach Form 4136. Enter the credit on line 62. If you can take a credit for tax on gasoline

Line 63

Regulated Investment Company Credit Enter on this line the total amount of the credit from Form 2439. Be sure to attach copy B of Form 2439. Also include on line 63 any Eccess Hospital Insurance Benefits Tax Credit.

nclude your spouse's social security number

We will apply amounts to your account unless you request us to apply it to your spouse's account. The request should

(If line 56 is larger than line 64)

Amount You Owe Line 68

Attach your check or money order for the full amount when you file. Make it out to "Internal Revenue Service" and be sure to write your social security number and "1985 Form 1040" on it. Do not include any estimated tax payment in your check or money order. [fine 68 is under \$1, you do not have to pay Excess Hospital Insurance Benefits Tax Credit. If you were a U.S. Government employee whose wages in 1985 were subject only to the A.13% hospital insurance benefits (Medicare) lax and you had other scoals security or RFT wages that when added to your government wages total more than 3.95 GOO. Ion much Medicare tax may have been withheld. If so, you may take a credit for it against your income tax Use Form 4469. Computation of Excess Hospital Insurance Benefits Tax Credit, to figure the credit. Include the amount of the credit in your total for line 63. On the dotted line next to this total, write "Form 4469" and show the amount.

Total Payments Line 64

allowed a credit for overpad windfall profit at X (OWP). Use form 6249 to fligure the overpayment include this amount in your total for line 64. Attach Forms 6249 and 624B to Form 1040. On the dotted line next to this total, wine "OWPPT" and show the Add lines 57 through 63 and enter the total on line 64. Also include on line 64 any Overpaid Windfall Profit Tax. Overpaid Windfall Profit Tax. You may be amount.

Refund or Amount fou Owe Line 65

If line 68 is \$500 or more and more than 20% of the tax shown on your return, or you underpaid your 1985 estimated tax liability

Underpayment of Estimated Tax

Amount Overpald (If line 64 is larger than line 56)

for any payment period, you may ove a penalty. Get Point 21 (0 Form 22 10 For a penalty. Get Point 22 (0 Form 22 10 For a penalty and to tigue the amount of the penalty, if you owe the penalty, attach that form for Form 10-00 to show how you flaved it. If you do not owe the penalty because you annualized your income to figure the required payment for each payment period, also attach final form to form 10-00. Subtract his 66 from line 64. You can choose to have all in part, of this amount refunded to you (line 66). The remainder, if any, can be applied to you estimated tax for 1986 (line 67). If his 65 is under 51, we will send a refund only on written request. Income Tax Willhouding for 1986. If the amount you overpaid is large, get a copy of Form W-4 from your employer to see if you are attitled to additional allowances. If you are file a new Form W-4 with your employer to change are entitled to additional allowances. If you are file a new Form W-4 with your employer to change the amount of income tax to be withheld from your wages.

employer agrees to use the part-year method of withholding. There are also other If you go back to work atter a period of unemployment, you may reduce the amount of income tax withheld if your methods which could reduce your For more details, see your employer or get Publication 50S. Tax Withholding and Estimated Tax.

your 1984 tax return was for a tax year of 12 full months.

2. you were a U.S. citizen or resident for all of 1984; and

you had no tax liability for 1984;

you will not owe a penalty or have to complete Form 2210 (or Form 2210F), if. If you underpaid your 1985 income tax,

Note: The penalty may be warved under certain conditions Get Publication 505. Tax Withholding and Estimated Tax, for

If you attach Form 2210 or 2210F, be sure you creek the box below line 68 If you owe a penalty, show the amount in the space provided below line 68.

If you owe tax, add the penalty amount to the tax due and show the total on line 68. Or, if you are due a refund, subtract the penalty amount from the overpayment you show on line 65

Should You Make Estimated Tax Payments for 1986?

Subtract line 66 from line 65. This is the amount that will be applied to your estimated tax for 1986. Enter this amount

Applied to 1986 Estimated Tax

Line 67

in Edit in you can make to when the stimated tax payments if you expect that your 1986 from 1040 will show a tax retund, or a tax balance due IRS of less than \$500 if you to that estimated tax including any atternative minimum it as) is \$500 or more, please get from 1040 c.S. It contains a worksheet that you can use to see if you have to make estimated tax payments. In general, you do not have to make

Sign Your Return

Subtract line 64 from line 56. This is the amount you owe. Enter the amount on this

Form 1040 is not considered a return unless you signit. Your spouse must also sign if its a joint return. If you are filing a joint return with your deceased spouse, see Death of Taxpayer on page 19

Did You Have Someone Else Prepare Your Return II you fill in your own return, the Paid Prepare's spaces should remain blank. Someone who prepares your return but does not charge you, should not sign.

Generally, anyone who is paid to prepare your tax return must sign your return and fill in the other blanks in the Paid Preparer's Use Only area of your return

In most cases, people who have income tax withheld from their wages will find that the amount withheld will be fairly close to ther tax for the year. Sometimes it is not, and

this is more likely to happen if both you and your spouse worked, or if you had two or more jobs. You may also owe more tax because you have other income on which there is no withholding, such as capital gains.

income Tax Withholding for 1986. If you

If you have questions about whether a preparer is required to sign your return, please contact an IRS office

The preparer required to sign your return MUST:

Sign it, by hand, in the space provided for the preparer's signature (Signature stamps or labels are not acceptable)

Give you a copy of your return in addition to the copy to be filed with IRS

do owe tax for 1985, you may want to increase the amount of increases the amount of incrome tax withheld from your pay for 1986. Otherwise, you may be required to make estimated fax payments for 1986. See the instructions on page 18 for Should You Make Estimated Tax Payments for 1986?

with their responsibilities. They should get Publication 1045, Information and Order Blanks for Preparers of Federal Income Tax Tax return preparers should be familiar Returns, for more details

Where To File

Use the addressed envelope that came with your return, if you do not have one, or if you mover during the year, mall your return to the Internal Revenue Service Center for the place where you live. No street address

Kansas, Louisiana, New Mexico, Oklahoma, Texas	Alaska, Arizona, California	(counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El	Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Merdbeino, Modoc, Napa, Nevada, Placer, Plumas, Commonta, Exp. Incomp.	Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter,	lehama, Trinity, Yolo, and Yuba), Golorado, Idaho, Montana, Nebraska Nevada, North Dakota,	Oregon, South Dakota, Utah, Washington, Wyoming
Use this address:	•	Atlanta, GA 31101	Holtsville, NY 00501	Kansas City MO 64999	Philadelphia, PA 19255	
is needed. If you are located in:	•	Alabama, Flonda, Georgia. Mississippi, South Carolina	New Jersey, New York City and counties of Nassau. Rockland, Suffolk, and Westchester	Illinois, Iowa, Missouri, Wisconsin	Delaware, District of Columbia, Maryland, Pennsylvania	

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Page 17

General Information Section 4

to any other penalties, the law imposes a penalty of \$500 for filing a frivolous return. A frivolous return is one which does not contain

or shows a substantially incorrect tax, because you take a fivilious position or desire to delay or interfere with the tax laws. This includes any affection or striking out of the preprinted language above the space provided for your signature. information needed to figure the correct tax about items such as amending your tax return, how long to keep tax records, and filing a return for a deceased person This section contains general information

Penalties and Interest

Interest. We will charge you interest on taxes print pand by their duck date, even if an extension of time to file is granted. We will take charge you interest on penatives imposed for failure to file gross valuation overstatements, and substantial understatements, and substantial understatements of tax, interest simposed on the penality as of the duck date of the return (including extensions) to the date of

Voluntary Contributions To Reduce the Public Debt

it you wish to make a contribution to reduce the public debt enclose a separate check with your neone tax return and make it payale to "Largard of the fareat of the Public Oeh". You may up to also to debut this contribution your 1965 at return. Tayse a condition and it to any tax you may owe. If you owe fax, include a separate check for that amount payale to "Internal Flevenius Service." Late Filing of Return. You can avoid penalties for late filing by sending in your return by the due dale. The law provides a penalty of 5% of the late due for each month, or part of a month, the return is late (maximum 25%) unless you can show reasonable cause for the delay If you file a return late, after a full explanation to your return. If your return is more than 60 days late, the penalty will not be less than \$100 or 100% of the balance of tax due on your return, which we have beliance of the control of the control of the balance of the deep your return, which we have beliance of the control of the control of the balance of tax due on your return, which ever is less.

you are expecting a refund, you should notify the post office serving your old address. Also notify the IRS Service Center where you fled your return of your address change. This will help to forward your check

If you move atter you file your return and

Address Change

Late Payment of Tax. The penalty for not appraig at winned due 15, 90 it 36 of the unpaid amount for each month or part of a month it remains unpaid. The maximum penalty is 25% The penalty applies to any unpaid Tax shown on the return, It also unpaid ax shown on the return, It also applies to any additional tax shown on a bill that is not paid within 10 days after the date of the bill. This penalty is in addition to

How Long Should Records Be Kept?

Be sure to include your social security number in any correspondence with IRS. to your new address as soon as possible Corresponding With IRS

> Note: If you include interest or either of the penaltees with your payment, identify and enter these amounts in the bottom margin of form 1040, page 2. Do not include the interest or penalty amounts in Amount You Owe on line 66. interest charges on late payments.

Keep records of income, deductions, and credits shown on your return, as well as any worksheets used to figure them, until the statute of limitations runs out for that return. Usually this is 3 years from the date the teurn was due or filed, or 2 years from the date the teurn was due or filed, or 2 years from the date the teurn was due of whether or 2 years from the date the teurn was dough whichever is later. Also keep copies of your feed as a later. Also keep copies of your feed as a found when ye are needed keep property records (finulding those on your own home) as forge as they are needed to figure the basis of the original or to figure the basis of the original or replacement property. For more details, get Publication 55.2 Recordedeng for Individuals and a std of Tax Publications. penalties that can be imposed for negligence, substantial understatement of tax, fling a frivolous return, and fraud. Get Publication 17 for details on some of these penalties. Other Penalties. There are also other

Commissioner of Revenue and Taxation Agana, GU 96910 Puerto Rico (or if excluding income under section 933) Philadelphia, PA 19255 Virgin Islands Memphis, TN 37501 Philadelphia, PA 19255 Arkansas, Indiana, North Carolina, Tennessee, Virginia Nonpermanent residents American Samoa Guam

> Andover, MA 05501 Cincinnati, 0H 45999 Austin, TX 73301

Connecticut, Maine, Massachusetts, Minnesota, New Hampshire, New York (all other counties), Rhode Island, Vermont

Kentucky, Michigan, Ohio, West Virginia

Foreign country
US catzers and those filing
VS catzers and 1563,
Forein 2555 or Foun 4563,
Forein 19ou have an A P O
or F D address V I Bureau of Internal Revenue P D Box 3186 St Thomas, VI 00801 Virgin Islands V I Permanent residents

Ogden, UT 84201

Miami — Atlanta, GA 31101
New York — Holtsville, NY 00501
San Francisco— Fresno, CA 93888
Seattle — Ogden, UT 84201

APO or FPO address of

for

equesting, copy of Your Tan Return. It you need a copy of your Tan return or tax account mitomation, use Form 4506.

account mitomation, use Form 4506.
Tax Account miormation The change for a copy of a returns \$4.25 me change for a account minormation \$4.25 me change for tax account minormations \$4.25.

For more details, see Tele-Tax

Substitute Tax Forms

fou may not use your own version of a tax

acceptable privately designed and printed substitute tax forms. You can get Publication 1167 by writing to form unless it meets the requirements contained in Publication 1167 for

Forms Distribution Center P O Box 25866 Richmond, VA 23260

Amended Return

Note: If your Federal return is changed for any reason, in may affect jour state income tax liability. This would include changes made as a result of an examination of your return by the RS. Contact your state tax agency for more information. become aware of any changes you must make to income deductions, or credits, file Form 1040X, Amended US. Individual income Tax Return, to change the form 1040, 1040A, or 1040EZ you already filed If you file your income fax return and later

nstructions for

Section 5

previous contacts

Schedules to

Form 1040

(VITA) and Tax Counseling for the Elderly (TCE) Volunteer Income Tax Assistance

Free help is available in most communities to lower income, effectly, handcapped, and non-English speaking individuals in preparing Form 1040EZ. Form 1040A, and the basic Form 1040 Call the foll-tier telephone number for your area for the location of the volunteer assistance site. near you

Death of Taxpayer

because of the rules explained on page 7 for Children of Divorced or Separated

Parents, you may still deduct the medical and dental expenses you paid for your child deduction for gifts of property is over \$500, you must complete and attach Form 8283, Noncash Charitable Contributions (Rev Oct 1985) Also, the standard mileage rate for use of a car in performing services for a charitable organization has increased to 12

Charitable Contributions. If your total

Medical and Dental Expenses. Even if you

do not claim your child as a dependent

Changes You Should Note

Itemized Deductions

Instructions for

Schedule A

The following changes apply to tax years beginning in 1985

If the taxpayer died before filing a return for 1985, the taxpayer's spouse or personal representative must file and sign a return for the person who died if the deceased was required to file a return. A personal representative can be an executor, administrator, or anyone who is in charge of the taxpayer's property

The person who lites the return should write "decased" after the decased's name and show the date of death in the name and address space at the top of the return. Also write "DECEASED" across the top of the tax return

If the taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund.

spouse's 1985 income before death and your income for all of 1985. Also write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal If your spouse died in 1985 and you did not remarry in 1985, you can file a joint return it your spouse died in 1986 before filling a 1985 return A joint return should show your representative, he or she must also sign

Il you temize, you can deduct part of your medical and dental expenses, and amounts you paid for certain taxes, interest, contributions, casualty and their losses, and other miscellaneous expenses. These are explained below.

Choose To Itemize on pages 13 and 14.

because they will save money See You MUST Itemize Deductions and You

Some taxpayers must itemize their deductions and some should itemize

Purpose of Schedule

cents a mile

If you are claiming a refund as a surving spouse filing a ton't refur with the deceased and you follow the above misturbins: no falled four is needed to misturbins: no falled four is needed to have the refund issued to you However, all other files requesting a refund due the deceased must file form 13.10. Statement deceased must file form 13.10. Statement

escue of individual control of the c during 1985 (including amounts you paid for hospital, medical, and extra Medicare (Medicare B) insurance), but do not include amounts repaid to you, or paid to anyone else, by hospital, health or accident You should include all amounts you pard IGS has a Problem Resolution Program for taypyers who have been unable to esolve their problems with IRS I flyou have a lax problem you have been unable to resolve Intrough normal channels, write to you focal IRS Ostract Develor or call your focal IRS office and ask for Publiem Resolution of Person Claiming Refund Oue a Deceased Taxpayer, to claim the refund Information in the index (topic no. 128) or get Publication 559, Tax information for Survivors, Executors, and Administrators

Unresolved Tax Problems

When you figure your deduction, you may include medical and dental bills you

Yourself

The Problem Resolution Office will take

 Your spouse responsibility for your problem and ensure that it receives proper attention. Although this office cannot change the tax law or.

All dependents you claim on your return technical decisions, it can frequently clear up misunderstandings that resulted from

Any person that you could have claimed Your child whom you do not claim as a dependent because of the rules explained on page 7 for Children of Divorced or Separated Parents.

Example.—You provided more than half of your mother's support but may not claim her as a dependent because she received *3.1.040 of wages during 1985. If part of your support was the payment of her as a dépendent on your return if that person had not received \$1.040 or more of gross income or had not filed a joint return medical bills, you may include that part in your medical expenses Note: On line 2c list the medical expense

and the amount of the expense. Enter one total in the total amount column on line 2c

Examples of Medical and Dental Payments You MAY Deduct

To the extent you were not reimbursed, you may deduct what you paid for Medicines and drugs that required a prescription, or insulin

 Medical doctors, dentists, eye doctors, chropractors, osteopaths, podiarists, psychiatrists, psychologists, physical therapists, acupuncturists, and psychoanalysts (medical care only)

laboratory services, insulin treatment, and whirlpool baths your doctor ordered Medical examinations, X-ray and

Nursing help. If you pay someone to do both nursing and housework, you may deduct only the cost of the nursing help

 Hospital care (including meals and lodging), clinic costs, and lab fees
 Medical freatment at a center for drug addicts or alcoholics

enses, braces, crutches, wheelchairs, guide Medical aids such as hearing aids (and batteries), false feeth, eyeglasses, contact dogs and the cost of maintaining them

 Lodging expenses (but not meals) paid while away from home to receive medical care in a hospital or a medical care facility that is related to a hospital. On not include more than \$50 a night for each efigible

own car, you may claim what you spent for gas and oil to go to and from the place you received the care, or you may claim 9 cents a mile Add parking and folls to the amount you claim under either method costs to get medical care. If you used your own car, you may claim what you spent for Ambulance service and other travel

Before you can figure your total deduction for medical and dental expenses, you must complete Form 1040 through line 33

Medical and Dental Expenses

Lines 1 through 5

You may deduct only that part of your medical and dental expenses that is more than 5% of your adjusted gross income on Form 1040, ine 33

Page 19

Examples of Medical and Dental Payments You MAY NOT Deduct You may not deduct the following

Note: If you are 65 or over and not entitled to social security benefits, you may deduct premiums you votuntarily paid for Medicare The basic cost of Medicare insurance

Life insurance or income protection A coverage

The 1 35% hospital insurance benefits tax withheld from your pay as part of the social security tax or paid as part of social security self-employment tax

Nursing care for a healthy baby (You may qualify for the child and dependent care credit, get Form 2441.)

Illegal operations or drugs

Personal property taxes and other

Medicines or drugs you bought without a Travel your doctor told you to take for rest or change prescription

Publication S02 has a discussion of expenses that may and may not be deducted it also explains when you may deduct capital expenditures and special Funeral, burnal, or cremation costs

Lines 6 through 10

care for handicapped persons

Faxes You Paid

 State and local income tabes (fine 6).
 Include on this line state and local income taxes that were withheld from your salary and any estimated payments made Also include payments you made in Februs 90ur deduction by either of the following deduction by either of the following Faxes You MAY Deduct

a, any state and local income tax refund (or credit) you expect to receive for 1985, or state and local income taxes you actually received in 1985 (see the instructions for Form 1040, line 10) b. any refund of (or credit for) prior-year

Real estate taxes (line 7). Include taxes that you paid on property you own that was not used for business. Publication 530, Tax information for Owners of Homes. Condominiums, and Cooperative Apartments, explains the deductions If your mortgage payments include your real estate taxes, on one take a deduction for those taxes until the year the mortgage company actually pays them to the taxing

homeowners may take

Tax Tables (see index) show how much you may deduct for your income and family size General sales taxes (tine 8). The Sales may add to the sales tax table amount the if you did not keep detailed records. You general sales tax you paid if you bought

 A car, motorcycle, motor home, or truck (Note: Texas charges a higher motor A boat, plane, home (including mobile or prefabricated), or materials to build a new vehicle sales or use tax than it does for other leans. Figure how much you would have paid at the general sales tax rate and enter only that amount on line 8b.

Page 20

 b. your sales receipt or contract shows how sales tax rate, and

(including loan origination fees), they will not be shown on this statement, Get Publication 545 to see if the points quality as interest. If they do, report them on line 1.3 **Do not** include them on line 1.1a If you use the Sales Tax Tables, count all available income. Follow the steps at the top of the lirst page of the tables to figure your available income and your deduction, especially if your total available income is more than \$40,000. Separately show the sales tax you paid on any motor vehicle you bought in 1985 on time 8b Include state or local selective sales or excise taxes if the rates were the same as the general sales tax rates

a. Line 11a. Report mortgage interest you upand directly, or indirectly, to financial institutions on line 11a. If you and at least one other person (other thany your spouse it you life a joint return) were liable for, and paul interest on, the mortgage, and the other person received the 7 from 1098, or similar statement, affact a statement to

1040, line 45), subtract the amount shown on line 3 of Form 8396 from the lotal b. Line 11b. Report mortgage interest you paid to individuals on line 11b. Also list this interest you paid on your home mortgage and enter the result on line 11a Note: If you are claiming the Mortgage Interest Credit (see instructions for Form

 Credit card and charge account interesty out paid (line 12). Include on this line interest you baid on bank and other general purpose credit cards. Deduct the finance charge paid as interest, if no paid of it was for service charges, membership (ee, Joan Fees, credit investigation Fees, et. Also include interest you paid in person's name and address in the space provided

revolving charge accounts. Deduct any finance charge a retail store added if the charges are based on your monthly unpaid each interest expense and the amount Enter one total in the total amount column on line 13. Include on this line interest you Other interest you paid (line 13). List

paid on-

borrowed from a bank, a credit union, or another person a. Your personal note for money you

nterest in cash and you report on the cash

Installment contracts on personal

property, such as cars

Loans on life insurance if you paid the

Lines 11a through 14

Interest You Paid

In general, a cash basis taxpayer who in 1985 paid interest that includes amounts that apply to any period after 1985 may deduct only the amount that applies for

 the tax rate was the same as the general much tax was imposed on you and paid by

 Home mortgage interest (lines, 1) a and 11b. Beginning in 1985; if you paid \$600 or more of interest on your home mortgage, the recipient of this interest will generally send you a form 1098, Montgage interest. Stehement, or similar statement, showing the total interest received during 1985, You should receive this statement by January 31. information on how to figure the amount of inferest you may deduct on the loan Interest You MAY Deduct If you kept records that show you paid more state sales tax than the tables list, you may deduct the larger amount on line 8a

your return showing the name and address of the person who received the form. In the far left margin, next to line 11a, write "see attached". taxes (line 9). If you had any deductible tax not listed on Schedule A, lines 6 through 8b (such as personal property or foreign income tax), list the tax and the amount of

tax Enter one total in the total amount

Personal property tax must be based on value alone for example. If part of the fee you paid for the registration of your car was based on the car's value and part was based on its weight, you may deduct only the part based on value. column on line 9

U.S. possession, you may want to take it as a credit instead of a deduction. Please get Publication 514, Foreign 1ax Credit for U.S. Citizens and Resident Aliens. If you paid tax to a foreign country or

Taxes You MAY NDT Deduct

Railroad retirement tax (RRTA) Federal income tax Social security tax

 Federal excise tax on transportation, telephone, gasoline, etc. Customs duties

Federal estate and gift taxes (However, see Miscellaneous Deductions on page

Windfall profit tax (Use Schedules Cor

 Certain state and local taxes, including of Form 1040 to deduct this tax)

Tay on gasoline
 Car inspection fees
 Car inspection fees
 Car inspection fees
 Car inspection fees
 Tay on liquor, beer, wine, cigarettes, and

tobacco d. Assessments for sidewalks or other

improvements to your property

e. Takes paid for your business or profession (Use Schedules C, E, or F of Form 1040 to deduct business takes) Tax you paid for someone else

License fees (marriage, driver's, dog. Per capita (head) tax unting, etc.)

Include interest you paid on nonbusiness items only

d. Taxes you paid late. Show only the inferest, do not include any amount that is considered a penally if the tax is deductible, show it under Taxes You Paid (lines 6 through 9 of this schedule)

Loans on investment property. Report

only the nonbusiness part of interest on

these loans (If your total investment

Note: If, at the end of your tay year, you have a loan in existence whose term is in excess of 5 years and the loan agreement any way refers to the "Rule of 78's," gent any way refers to the "Rule of 78's," gent

interest on investment debts created after 1969 is more than \$10,000 (\$5,000 if

married filing a separate return), you may

Dues, fees, or bills paid to country clubs, lodges, fraterial orders, or similar groups.
 Cost of raffle, bingo, or lottery tickets.
 Cost of turtion.

You MAY NOT Deduct As Contributions

Political contributions (but see instructions for Form 1040, line 44) in value, made bargain sales to charity, or gave gifts of the use of property

Page 22

Interest Expense Deduction, to figure your correct deduction Also get Publication 550, Investment Income and Expenses.) have to complete Form 4952, Investment Note: Special rules apply to interest expense imputed on below-market loans. Get Publication 545.

Interest You MAY NOT Deduct
Do not include interest paid on your debts
by others, such as mortgage interest
such as unorgage interest
subsidy aparments made by a government
agency. Also do not include the interest you

interest on money you borrowed to buy or carry wholly bac seement securities. This also includes interest pard to purchase or carry obligations or shares, or to make deposits or other investments, to the extent any interest income received from the Tax-exempt income This includes

 A loan on life insurance if the interest is added to the loan and you report on the nvestment is tax-exempt

 A debt to buy a single-premium life nsurance or endowment contract.

 Any kind of business transaction. (Use Schedules C, E, or F of Form 1040 to deduct business interest expenses.)
 Get Publication 545 for more details. Lines 15a through 18 Contributions You Made

You may deduct what you actually gave to organizations that are religious, charitable, educational, scientific, or literary in purpose. You may also deduct what you gave to organizations that work to prevent cruelty to children or animals.

Aow you figured the property's value at the time you gave it (If the value was determined by an appraisal, you should also

following information

keep a signed copy of the appraisal)

b. The cost or other basis of the property if you must reduce it by any ordinary income or capital gain that would have resulted if the property had been sold at its fair market

Examples of these organizations are:

Culturfes, transples, Synagogues,
Salvation Army, Red Cross, CARE, Goodwill
Industries, Under May, Bos Scotus, Girl
Scouts, Boys Club of America, etc.
of Faterial adords, if the guiff will be used
for the purposes listed above

• Veteraris and certain cultural groups.
• Veteraris and certain cultural groups.
• Nomprofit schools, hospulas, and
organizations whose purpose is to find a
cure for, or help people who have arthrits,
asthma, burth defects, career, ceeebart
plass, cystic flowers, didential illness or Federal, state, and local governments if the gifts are solely for public purposes etardation, multiple sclerosis, muscular dystrophy, tuberculosis, etc

If you contributed to a charitable organization and also received a benefit that its more than the value of the benefit you received

given), properly, or out-of-proteke expenses you paid to do volunteer work for the kinds of organizations described above. If you drove to and from the volunteer work, you may lake 12 cents a mile or the actual cost of gas and oil. Add paking and toils to the amount you claim under entre method. (But don't deduct any amounts that were repaid to you) Contributions may be in cash (keep cancelled checks, recepts, or other reliable written records showing the name of the organization and the date and amount If you do not know whether you may deduct what you gave to an organization, check with that organization or with IRS. Contributions You MAY Deduct

 Your gifts of capital gain property to certain organizations are more than 20% of Form 1040, line 33, or You gave gifts of property that increased

Your cash contributions or contributions

See Publication 526 for special rules

that apply if:

of ordinary income property are more than 30% of Form 1040, line 33,

Enter on line 15a all of your cash contributions (including out-of-pocket expenses) except those that total \$3,000 or more to any one organization. Line 15b. Enter on line 15b cash contributions totaling \$3,000 or more to any one organization. Show to whom and how much you gave in the space provided.

The value of your time or services.
 Value of blood given to a blood bank.
 The transfer of a future interest in tangle be personal property (generally, until the enture interest has been transferred).

Line 16. Enler on line 16 your contributions of property. If you gave used terms, such as clothing or furnities, deduct their fair market value at the time you gave them, amarket value at the time you gave them, would pay a willing seller when neither has to buy or sell and both are aware of the

e. Civic leagues, social and sports clubs, labor unions, and chambers of commerce. d. Groups whose purpose is to lobby for changes in the laws. Line 19 conditions of the sale if your total deduction for gifts of property is more than \$500, you must complete and attach Form B283. Noncash Chartable Contributions (Rev. Oct. 1985). If your total deduction is

Use line 19 to report casualty or theft losses of property that is not trade, business, or rent or royalty property. Complete and attach form 4684, Casualtes and Thefts, or a similar statement to figure your loss. Enter on line 19 of Schedule A the amount of loss from Form 4684. Casualty and Theft Losses Recordkeeping, Beginning in 1985, if you ugaye poperly, you should keep a receipt or written statement from the organization you gave the property to, or a reliable written eroud, that shows the organization's name and address, the date and location of the gift, and a description of the poperty you should also keep reliable written records for each gift of property that include the over \$5,000, you may also have to get appraisals of the values of the donated property. See Form 8283 and its instructions for details.

You may be able to deduct all or part of each loss caused by theft, vandalism, fire, storm, and car, boat, and other accidents or similar causes. Losses You MAY Deduct

b. The total amount of **ALL** losses during the year is more than 10% of your adjusted gross income on Form 1040, line 33 You may deduct nonbusiness casualty or theft losses only to the extent that— a. The amount of EACH separate casualty or theft loss is more than \$100, and

Special rules apply if you had both gains and losses from nonbusiness casualties or thefts. See Form 4684 for details

Money or property misplaced or lost Losses You MAY NOT Deduct

 Money or property misplaced or lost
 Breakage of china, glassware, furniture, and similar items under normal conditions. Progressive damage to properly (buildings, clothes, trees, etc.) caused by termites, moths, other insects, or disease.

c. How you figured your deduction if you chose to reduce your deduction for gifts of capital gain property

d. Any conditions attached to the gift

For more details, get Publication 547, Norbusiness Disasters, Casualties, and Theffs It also gives information about Federal disaster area losses. Use line 22 of Schedule A to deduct the appraisal fees and photographs used to establish the amount of your loss) costs of proving that you had a property loss (Examples of these costs are

e. If the gift was a "qualified conservation contribution" under section 170(t), the fair market value of the underlying property before and after the gift, the type of legal inferest donated, and the conservation purpose furthered by the gift.

Lines 20 through 23

Note: If your total deduction for gifts of property is one \$500 or if you gave less than your editer interest in the property. your records should contain additional information See Publication 526. Charlable Contributions, for delais

Miscellaneous Deductions Expenses You MAY Deduct

Business Use of Home. You may not deduct expenses for business use of part of exclusively and on a regular basis in your work and for the convenience of your your home unless you use that part

may deduct what you paid for education required by your proleys, or by law or regulations, to keep your present salary or job in general, you may also deduct the cost of maintaining or improving skills you must have in your present position. See Tele-Tax information in the index (topic no. 237) or Publication 587, Business Use of Your Home, for details. Educational Expenses. Generally, you

expenses. Among them are expenses for study that helps you meet minimum requirements for your job, or qualifies you You may not deduct some educational to get a new Job.

Information in the index (topic no 238) or For more details, see Tele-Tax

Publication 508, Educational Expenses. Employee Expenses. Examples of the expenses you may deduct are.

Groups that are run for personal profit.

Foreign organizations.

Individuals.

Safety equipment, small tools, and supplies you needed for your job

 Uniforms your employer said you must have, and which you may not usually wear away from work

Protective clothing, required in your work, such as hard hats and safety shoes and

Physical examinations your employer

Dues to professional organizations and chambers of commerce said you must have

occupation, even if you do not get a new job Fees to employment agencies and other Subscriptions to professional journals. costs to look for a new job in your present Note: If your employer reimbursed you directly or indirectly for any educational

expenses or employee expenses, you must be form 21006. Employee business Expenses, Part I, Inne S, To deduct those expenses up for the amount you were rembursed Also use form 2106 to deduct any related travel or transportation

Expenses of Producing Income. You may deduct what you paid to produce or collect taxable income or to manage or protect property held for producing income.

Examples of these expenses are Safe deposit box rental

Certain legal and accounting fees.

Custodial (e.g., trust account) fees Clerical help and office rent

Qualified Adoption Expenses. You may be able to deduct up to \$1,500 of qualified adoption expenses you paid for each child you adopt with "special needs."

A child with special needs is a child (for purposes of the Social Security Act adoption assistance program) whom the state determines cannot or should not be returned to his or her parental home, who has a specific factor or condition that makes placement difficult, and who has been the subject of an unsuccessful placement effort.

Gambing Losses. You may deduct gambing losses, but not more than the gambing wannings you reported on Form 1040, Inne 20.

Income in Respect of a Decedent. You may deduct the Federal estate tax aftributable to income in respect of a decedent that is ordinary income Miscellaneous Expenses You

Political contributions (but see instructions for Form 1040, line 44)

 Lost or misplaced cash or property Personal legal expenses

Expenses for meals during regular or

 Expenses of going to or from work The cost of entertaining friends.

 Education that you need to meet minimum requirements for your job or that will qualify you for a new occupation. Fines and penalties

For more details on miscellaneous expenses, get Publication 529, Miscellaneous Deductions Expenses of producing tax-exempt

Note: On line 22 list the type and amount of each expense. Enter one total in the total amount column on line 22.

Line 26

If line 24 is more than line 25, subtract line 25 from line 24 and enter the difference on Schedule A, line 26, and on Form 1040, line 34a **Excess Itemized Deductions**

Nate: You will receive the full benefit of your itemized deductions because the zero bracked amount you enlered for your filing status on line 25 has been built into the Tax Table and Tax Rate Schedules for you If line 25 is more than line 24, and you

are required to itemize your deductions, write "IC" on Schedule A, line 20, and see the instructions for line 343 on page 13 for You MUST (temize Deductions

Dividend Income Instructions for Schedule B Interest and

Use Schedule B if you are filing Form 1040 Purpose of Schedule

 Had more than \$400 in dividends, Had more than \$400 in interest,

Elect to exclude qualified reinvested dividends from a qualified public utility.

 Were a grantor of, or transferor to, a foreign trust Had a foreign account, or

Part III of the schedule asks you to answer questions about foreign accounts and trusts

Part

To see what interest income you must report, read the instructions for Form 1040, interest Income line 8, on page 8

The payer should send you a Form 1099-INT or From 2090-IDL, if applicable, showing interest you must report. If the total interest from all payers is over \$400, full in Part I and Part III of this schedule. Line 1

Report on line 1 the interest portion of any appments you received from an individual based on a take back mortgage or other form of seller financing that resulted from the sale of your home or other property. Show the payer's sname and the amount.

and show the interest amounts you received as a nominee. Subtract these amounts from the subtotal and write the result on line 3. account so you could withdraw if List each payer's name and show the amount seller-financed mortgage interest) that you Nominees. Include on line 2 interest you received as a nominee for the actual owner. Several lines above line 3, put a subtotal of all interest income listed on line 2. Below this subtotal, write "Nominee Distribution". Note: If you received inferest as a nominee Report on line 2 ALL interest (other than for the actual owner, give that person a Form 1099-INT. received or that was credited to your

between interest payment dates and pay accured interest to the selfer. Into interests taxable to the selfer. If you received a form 1099 for interest as a purchaser of a bond with accured interest, follow the rules above under Nominees to see how to report the accured interest on Schedule B Eut accured interest on Schedule B Eut definitly the amount to be subtracted as identify the amount to be subtracted as Accrued Interest. When you buy bonds 'Accrued Interest

The Exempt Interest. If you received a Form 1099-INT for tax-exempt interest, such as from muricipal bonds, follow the towis shove under Nominees to see how to treat thes interest on shoredule & But admitty the annum to be subtracted as "fax-Exempt interest".

Accrued Interest, whichever applies, to see how to report the OID on Schedule B But identify the amount to be subtracted as "OID Adjustment." Original Issue Discount (OID). If you are reporting OID in an amount tess than the amount shown on Form 1099-OID, follow the rules above under Nominees or

Line 3

Add up all the interest listed on lines 1 and 2 except as notted above under Nominees, Accrued interest, Tax-Exempt Interest, and Original Issue Discount, Write the total on this line and also on Form 1040.

Part II

Dividend Income

To see what dividend income you must report, read the instructions for Form 1040, Tax Tip: Be sure to read the instructions on page 9 for line 9b to see if you can exclude any part of your dividend income line 9a, on page 8

The payer should send you a form 1999-DIV showing chadends you must report if the total dividends from all payers are over \$400, or you electric exclude quainined renvested dividends from a quainined renvested dividends from a quainined renvested dividends from a quainined must be must

Line 4

cash and the value of stock, property, or merchandsise you received as a dividend If you owned shares in a mutual fund. Publication 564, Mutual Fund Distributions, may be helpful income. Be sure to include capital gain and nontaxable distributions on this line. They will be deducted on lines 6 and 7. Include. Report on line 4 ALL of your di:

List the payer's name and show the amount of income. If the securities are held min a brokerage account, list the name of the brokerage firm as the payer.

Nominees. Include on line 4 all dividends you reserved. Including dividends you ecceived as a nominee, even if you later dishibuted some or all of this income to others. Several times above time 5, but a subtiat of all it ouderfolk lated on time 4. Below this subtotal white. You would not be supported in and show the amounts you reserved as a nominee. Subtotal these amounts you treever to a so mome so but dar these amounts from the subtotal and write the

Nate: If you received dividends as a nominee for the actual owner, give that person a Form 1099-DIV. result on tine 5

Line 5

Add the amounts you listed on line 4 except as noted above under **Nominees**. Write the total on this line

Line 8

university of the property you may elect he carded to 1500 or If you choose under a dividend reinvestment plan of a qualified public utility to receive dividends in "qualified common stock".

of the qualified common stock dividend, you may not revoke the election for that Caution: If you choose to exclude the value dividend without the consent of IRS get Publication 550.

On line 8 write the amount you are excluding in 1985. On line 4 write 1 OR next to the payer's name to identify the Note: If you exclude the value of stock received in a reinvestment plan of a qualified public utility, your basis in the dividend you are excluding from income stock is zero

Fill in this part if you had more than \$400 of interest or dividend income, if you had a foreign financial account, or if you were the grantor of, or transferor to, a foreign trust. Foreign Accounts and Foreign Trusts

Line 11

1. At any time during the year you had an interest in or signature or other authority over a financial account in a foreign country (such as a bank account, securities). account, or other financial account)
Exception Check No it any of the following Check the Yes box if either 1 or 2 below applies to you

- The combined value of the accounts was \$5,000 or less during the whole year applies to you
- The accounts were with a U.S. military banking facility operated by a U.S. financial institution
 - You are an officer or employee of a commercial bank that is supervised by the Comptroller of the Currency, the Board of

of the Federal Reserve System, employer's name. AND you do not have a personal financial interest in the account

more shareholders of record, the account is in your employer's name, you do not have a and the corporation's chief financial officer has given you written notice that the You are an officer or employee of a domestic corporation with securities listed on national securities exchanges or with assets of more than \$1 million and 500 or corporation has filed a current report that personal financial interest in the account, includes the account

2. You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts

Get Form TO F 90-22.1 to see if you are signature or other authority over a financial account in a foreign country (such as a bank account, or other considered to have an interest in or financial account)

If you checked Yes to question 11, the Form TDF 90,22 1by June 30, 1986, with the Department of the Treasury at the address shown on the form TDF 90, 22, 1 is molt also return, so do not attach it to form 100 for fire utwith the IRS earlies sure to the your form 1040 with the IRS.

You can get Form TO F 90-22 1 from many IRS offices or by writing to the IRS forms Distribution Center for your state, as shown on the inside back cover If you checked Yes to question 11, write

the name of the foreign country or countries in the space provided. Attach a separate sheet if you need more space.

Capital Gains and Losses Instructions for Schedule D

added You should complete line 1a of Part I and also Part VII of Schedule Dit you received one or more Forms 1099-8 or equivalent statements, such as a broker's A new Part I. Summary of Forms 1099-B for Sales of Stocks, Bonds, Etc., has been Changes You Should Note and Reconciliation of Forms 1099-B equivalent statements. : confirmation, for 1985

Purpose of Schedule

held in connection with a trade or business sale or exchange of a capital asset and to reconcile forms. Dlog9 & to your fax return. See the Capital Asset section for the definition of capital assets. Schedule D is also used to report gains from involuntary conversions of capital assets that are not Use Schedule D (Form 1040) to report a or a transaction entered into for profit

Use Form 4797, Gains and Losses From Sales or Exchanges of Assets Used in a Conversions, instead of Schedule D to Frade or Business and Involuntary report the following

The sale or exchange of trade or business property, depectable and amortizable property, oil, gas, and geothermal property, and section 126 property

The involuntary conversion (other than by casualty or theft) of trade or business property and capital assets held in connection with a trade or business or a transaction entered into for profit

Use Form 4684, Casualties and Thefts, Disposition of other noncapital assets not mentioned above

property due to casualty or theft Get Publication 544, Sales and Dther Dispositions of Assets, and Publication 550, Investment Income and Expenses, for to report involuntary conversions of more information

Capital Asset

Most property you own and use for personal purposes, pleasure, or investment is a capital asset. For example, your house, furniture, car, and stocks and bonds are capital assets

A capital asset is any property held by a taxpayer except the following b. Accounts or notes receivable you

a. Stock in trade or other property included in inventory or held for sale to customers received for services in the ordinary course of your trade or business, or from the sale of any property described in a, or for services you performed as an employee

e. A copyright, a literary musical, or artistic C. Depreciable property used in your trade or business even if it was fully depreciated d. Real property (real estate) used in your composition, a letter or memorandum, or trade or business

prepared or produced for you (in the case of a letter, memorandum, or similar created by your personal efforts, or similar property property), or

3. that you received from a taxpayer mentioned in 1 or 2, in a way (such as by gift) that entitled you to the basis of the previous owner

4. U. S. Coverment publications (including the Congressional Record) that you received from the government, other than by purchase at the normal sase price, or that you got from another taxpayer, who had received it in a smallar way, if you basis is determined by reference to the previous owner.

Short-Term or Long-Term

Separate your capital gains and losses according to how long you held or owned the property. The holding period for long-term capital gains and losses is more than 6 months for acquisitions after 6/22/84 (more than 1 year if acquired before 6/23/84)

To figure the holding period, begin counting on the day after you received the property and include the day you disposed of it. Use the trade dates for date acquired and date sold for stocks and bonds on an

A nonbusiness bad debt must be treated as a short term capital loss exchange or over the counter market

other income after offsetting capital gains is hmited to \$3,000 (\$1,500 if married filing a The capital loss that can be applied against Capital Losses

Unused capital losses are carried over to later years to the extent allowed until fully used. If any of your capital losses are from Page 23

 Loss on sale, exchange, or worthlessness of small business stock (section 1244 before 1970, use Form 4798, Carryover of Pre-1970 Capital Losses, Part II, to figure your capital loss carryovers. If all of your capital losses were after 1969, use Schedule D. Part V to figure your capital

Losses That Are Not Deductible

For rules on nontaxable exchanges, gifts of property, and inherited property, see Publication 544

For treatment by shareholders of corporate liquidations, see Publication 542, Tax Information on Corporations

Do not deduct a loss from the sale or exchange of properly, directly or indirectly between any of the following • Members of a family

iduciary owning more than 50 percent of the corporation's stock (not counting A corporation and an individual or a

transactions, see Publication \$64, Mutual Fund Distributions

For information on mutual fund

Exchange of Like-Kind Property

 A fiduciary and a beneficiary of the A grantor and a fiduciary of a trust

 A fiduciary and a fiduciary or beneficiary of another trust created by the same

Report the exchange of "like kind" property even though magain of oss recognized when you exchange business or investment property to property of "He-kind" For exceptions, see Publication 544 leertily in column (3) the property you disposed of Enter the date you acquired it in column (b), and the date "like-kind exchange" in column (d) Enter the cost or other basis in column (e) Enter zero in columns (f) and (g) you exchanged it in column (c). Write An individual and a tax-exempt organization controlled by the individual or same taxpayers own directly or indirectly more than 50 percent of the capital A partnership and a corporation if the individual's family

Involuntary Conversion) of Capital Assets Held for Personal Use Sale or Exchange (Other Than interest or profits interest, in the partnership or corporation

the sale or exchange of this property is not deductible This type of gain is a capital gain. Report it on Schedule 0. Part II or Part III. Loss from If you dispose of (1) an asset used in an activity to which the arrisk studes apply of (2) any part of your interest in an activity to which the arrisk rules apply, and you have amounts in the activity for which you are not at risk, see the instructions for form 61.98.

A sale or other disposition of an interest in a Disposition of Partnership Interest Computation of Deductible Loss From an Activity Described in Section 465(c) Items for Special Treatment

The following items may require special and Special Cases

partnership may result in ordinary income See Publication 541, Tax Information on Partnerships, and Publication 544

Transactions by a securities dealer

 Wash sales of stock or securities Bonds and other evidence of Indebtedness

pension, profit-sharing, or stock bonus plan (See Form 4972, Special 10-Year Averaging Method, or Form 5544, Multiple Recipient Special (0 Year Averaging Method Also, see Publication 575, Distributions received from an employee Certain real estate subdivided for sale which may be considered a capital asset

 Gain on the sale of depreciable property to an 80% owned entity, or to a frust of Pension and Annuity Income

Gain on disposition of stock in an which you are a beneficiary

Gain on the sale or exchange of stock in Interest Charge Domestic International Sales Corporation

Gain or loss on options to buy or sell, including closing transactions

Transfer of property to a foreign certain foreign corporations

corporation as paid-in surplus or as a contribution to capital, or to a foreign trust

Installment Sale Income. Also use Form 6252 if you received a payment in 1985 for

a sale made in an earlier year on the installment method

which would be treated as an investment Transfer of property to a partnership company if the partnership were incorporated

Gain on the sale of qualified reinvested dividends from a qualified public utility. See
Publication \$50, Investment Income and
Expenses, for details

Transfer of appreciated property to a

 Report the full amount of the sale on installment method, report the sale as follows on a timely filed return (including

(2) If you received a note on other obligation and are reporting it at less than face value (notlding all confringent payment obligations), complete Part VI if you received most than one, enter the amounts separately in the spaces in Part VI

If you have an entry on **Form 4952**, line 20, and Schedule D, line 21 (or Form 4798, line 8), part or all of line 20 of form 4952 may be treated as ordinary income Oetermine the ordinary income for Schedule 0 or Form 4798 as follows Investment Interest Expense Deduction Adjustment

Step 1—In a separate computation, reduce line 20 of Form 4952 by the amount by which line 15 of that form is more than the sum of lines 16 through 19 of that form Step 2—Ordinary income will be the smaller of step 1 of line 21 of Schedule D (or line 8 of Form 4798)

ordinary income from the gain on lines 20 and 21 of Schedule D (or lines 7 and 8, Part Lof Form 4798). In addition, enter the Enter the ordinary income in the margin to the right of line 21 of Schedule D (or line 8. Part Lof Form 4728). Identify by writing next to it. "From Form 4952." Substract the ordinary gain on tine 15, Part II of Form 4797. If you do not use Form 4797 for other transactions, enter it on Form 1040, fine 15 and identify if in the margin as "From Form 4952."

Section 1256 Contracts and

Use Form 6781, Gains and Losses From Section 1256 Contracts and Straddles, to report gains and losses from section 1256 contracts and straddles See Publication 550, Investment Income and Expenses, for

Specific Instructions

The represents your shape of the undestinated and a regulated undestinated capital game of a regulated undestinated capital game of a regulated the express of the tab paid by the company as show on Form 2499 on time 630 form 1040 Add to the basis of your stock, the excess of the amount included in income over the credit.

Include in income as a long-term capital gain the amount(s) shown on Form 2439

Regulated Investment Companies

Long-Term Capital Gains From

Note: If you attach your own schedule to show detail of gain or (10ss), enter on Schedule D, Innes 5 and 13, the total gain and the total loss. Do not combine the total loss gain with the total loss.

Gross Sales Price Column (d)

Use Form 2119, Sale or Exchange of Principal Residence, to report a gain from the sale of your principal residence whether

Sale of Residence

or not you bought another one. For more information, see Publication 523, Tax Information on Selling Your Home.

If you sold property at a gain, and you will

Installment Sales

receive a payment in a tax year after the year of sale, you must report the sale on the installment method unless you elect not to Use Form 6252, Computation of

Enter in this column the gross sales price from the sale. On sales of stocks and bonds report the gross amount reported to you by your broker on Form 1099-8, or similar you that gross proceeds less commissions and option premiums were reported to IRS, statement. However, if the broker advised enfer that net amount in column (d). If the net amount is entered in this column, do not include the commissions and option

premiums in column (e) Column (e)

amortization, and depletion. If you inherited the property or got it as a gift, in a tax-free In general, the cost or other basis is the cost of the property plus purchase commissions, improvements, and minus depreciation, Cost or Other Basis

a year end stock sale when payment will be received in the following year, report the sale on Schedule D in the year you

receive the payment

If you are a cash basis taxpayer and use using the installment method for

exchange, involuntary conversion, or 'wash sale' of stock, your may not be able to use the actual cash cost as the basis. If you do not use cash cost, attach an explanation of not use cash cost, attach an explanation of

When selling stock, adjust your basis by subtracting all the northanable distributions you received before the sale. Also adjust your basis for any stock splits. The basis of property acquired by gifts generally is the basis of the property in the hands of the donor.

The basis of property acquired from a decedent is generally the fair market value at the date of death.

allowed because of a sale of property to a charitable organization, the adjusted basis for determining gain from the sale is an amount which has the same ratio to the adjusted basis as the amount realized has to If a charitable contribution deduction is the fair market value

increase your cost or other basis by any expense of sale such as broker's fee, commission, and option premium before making an entry in column (e), unless you reported net sales price in column (d) For more information, see Publication 551, Basis of Assets.

Line 7

Short-Term Capital Loss Carryover From Years Beginning After 1969

Enter the amount from your 1984 Schedule D (Form 1040), line 30, or your 1984 Form 4798, Part II, line 20.

Line 18

Enter the amount from your 1984 Schedule D (Form 1040). Inne 36, or your 1984 Form 4798, Part II, line 26 Long-Term Capital Loss Carryover From Years Beginning After 1969

Note: If you used Form 4798 in 1984 and had an entry in Part II, line 17 or 23, use Form 4798 in 1985 instead of completing Schedule D, Parts IV or V.

Line 25c

(or Form 4798, Part I, line 30c) Taxable Income as Adjusted

Figure your taxable income, as adjusted, with a separate calculation. Oo this in the following way:

a. Figure the amount from Form 1040, line 35, without regard to gains and losses from b. Subtract from the amount in a one of the sales or exchanges of capital assets.

1. \$2,390 if you are filing as single or

2. \$3,540 if you are married filing a joint return or you are a qualifying widow(er) with a dependent child. 3. \$1,770 if you are married filing a head of household. separate return.

Reconciliation of Forms 1099-B With Tax Return

This part will enable IRS to compare amounts reported by brokers and barter exchanges with amounts reported on your return. Enter on line 38 amounts you reported on Schedule D that were not reported to you on Form 1099-8 or a similar statement.

arrangement;

For example, you report a year-end stock sale in 1985 but your broker includes it on a Form 1099-8 sent to you for 1986. Also include proceeds from transactions that do not require a Form 1099-8 on this line.

Enter on line 40 amounts reported to you on Enter on line 40 Bt hat you are not reporting on Schedule 0. For example, if you receive a Form 1099. B for an item that represents a return of capital, attach a statement and note "no gan of loss, return of capital, attach as statement and note "no gan of loss, return of capital,"

Supplemental Income Instructions for Schedule E

Changes You Should Note

Part V, which is used to report depreciation only if you have property placed in service before 1980, is now

 If you claim any expenses for use of an automobile or other "listed property" in a trade or business or for the production of income, you must compile the appropriate sections of Part III of Form 4562. Depreciation and Amortization For more information, see Publication \$34.

sections in Part II have been combined. If you have income or (loss) from a partnership or an Scoporation, or both, please identify each entry by writing Pr for partnership or "S" for Scoporation in column (b) of Part II. The partnership and S corporation Depreciation.

Purpose of Schedule

Note: If you attach your own schedules to report income of (ioss) from any of these sources, use the same format as the Schedule E. Enter resparately to Schedule E. In the fold to the throme and the total of net name and the total of net forme and the total of net forme with the total of net name with the total of net name with the total of net income with the stead of net income with the total of net loss on the separate schedules. Use Schedule E to report income or (loss) from rents and royalties, partnerships, S corporations, and estates and frusts

At-Risk Rules (Parts I and II)

If you have (1) a loss from any acturity that you, your partnership, or Scorporation engaged in as a trade or business or for the production of income, except the holding of real property (other than mineral property), and (2) you have amount's for which you are not at risk in the acturity, use Form 6198. Computation of Deducthible Loss From an Acturity Described in Section 465(c), to efertime the allowable loss to report on efection and section and section of the se Schedule E.

Amounts for which you are not at risk are amounts such as the following: activity, acquire property used in the activity, or acquire your interest in the activity unless they are secured by property not used in the activity. amounts protected against loss by a guarantee, stop-loss agreement, or similar 1. nonrecourse loans used to finance the

in the activity, other than as a creditor, or who is related, under section 168(e)(4), to a person (other than yourself) having such an interest, or 4. amounts contributed to the activity, or to

 nonrecourse loans or protected against loss by a guarantee, stop-loss agreement, or similar arrangement, or loans from a person described in 3

your interest in the activity that is covered

For more details, get Publication 536, Net Operating Losses and the At-Risk

of a partnership or joint venture, shareholder in an Scorporation, or lessor of certain property Generally, the amount you have at risk limits the loss you can deduct for any tax year The at-risk rules may apply to a member

Partners and S corporation shareholders

should get a separate statement of income, expenses, deductions, and credits for each activity engaged in by the partnership and S corporation. See Form 6198 and the related instructions for more information

dispose of (1) an asset used in an activity to which the activity to the sold of your inferest in an activity to which the at-ists fules apply, and you have amounts in the activity for which you are not at risk, see the instructions for Form 6198 If, in addition to the amount that you report on Schedule E, you sell or otherwise

If you have amounts that are not at risk, get form 6198 to determine the amount of deductible loss if the loss is from Part. Schedule L, evere the deductible amount in the appropriate column(s) on fine 2.1 if the loss s from Part! I. Schedule L, enter the deductible amount in column (e).

Any loss from an activity not allowed for the tax year is treated as a deduction allocable to the activity in the next tax year

Rental and Royalty Income Part

vo prowded services to the enter, or if your broades services to the restate dot). For more information or netal income and expenses, see Tele 7st information in the mark (topic no 143) or get Publication 18 No Generally, you should use this part to report rental and royalty income. Report rents from property you own or control, including. room and other space rentals. However, if

Report royaltes from oil, gas, or mineral properties, copyrights, and patients. However, if you hold an operating oil, gas, or mineral infrest, or are in business as a self-employed writer, inventior, minerals, etc., etc., etc., gapet gloss income and expenses on Schedule C.

royally income, enter your rental and royalty expenses for each property in the appropriate columns on lines 4 through 20. If you use Part I to report rental and

 for personal purposes by you, or any other person who has an interest in it, the holding of real property (other than mineral property), see the At-Risk Rules on If you have a loss from an activity except

under a shared equity financing agreement, member of any other person who has an interest in it, unless the unit is rented at fair by anyone under an arrangement that lets you use some other dwelling unit, or by a member of your family or family rental as that person's residence, or royally properties, complete and attach as many Schedules fas are needed to list the properties. Complete lines 1 and 2 for each property However, full nite "Totals" column for lines 3, 10, 18, 19, and 22, through Zeo nonly one Schedule E. The figures in the total column on that Schedule E. Should be the combined totals of all the If you have more than three rental or

If you also need to use page 2 of Schedule E, use the same Schedule E that you used to enter the combined totals in Part I

Rentals

If you were not in the real estate sales business and you received rent from property business and you vereceived rent in line 3a If you received services or property, instead of money, as rent, report its fair market value

You can deduct an amount for the depreciation of rental property. You can also deduct all normal expenses, such as taxes, interest, repairs, insurance. maintenance, and agent's commissions

half brothers, half sisters, spouse, ancestors (parents, grandparents, etc.), and lineal descendants (children, grandchildren, etc.)

Mortgage Interest Paid to Financial Institutions

Family includes ONLY brothers, sisters,

investment properly. Generally, the interest deduction on debts incurred to acquire such property is subject to limitations. If your total interest on investment debts created after 1969, including investment interest from all other sources, is more than \$10,000 (\$5,000 if married filing separately), see Form 4982, investment Property subject to a net lease or held for investment purposes is considered Interest Expense Deduction.

this mortgage, you should receive a Form 1908. Notinggel infects Statement, or similar statement, showing the total interest received from you during 1908. You should receive thin statement by January 31. 1986. If you and at least one other person (other than your spouse if you lie a joint return) were liable for, and paid interest on. Do not deduct the value of your own labor. Do not deduct capital investments or improvements, instead add these to the basis of the property for depreciation. Example A landlord can deduct the cost of minor repairs, but not the cost of major improvements, such as a new roof

the mortgage, and the other person received the Form 1098, attach a

Renting Out Part of Your Home

If you rent out only part of your home or other property, deduct the part of your expenses that apply to the rented part.

Royalties

Renting Out a Home That Is Also Used for Personal Purposes

In or gas payments you received, enter on the 3b the gross amount of royalty include the takes withered by the produces on time 14 the amount of windfail profit case actually withhered in SSS instead center that amount in Part III, line 34. Generally, you may deduct only those sequences within apply to the time that the home or other dwelling units rented out. A dwelling unit includes a house, apartment, condominum, mobile home, boat, or similar property. Also, if you or your family used the property as a residence, certain expenses cannot be more than the gross in entain ricence. casualty losses do not have to be limited. Generally, a home or other dwelling unit is used as a residence if you or your family used it for personal purposes for more than the greater of.

a. 14 days, or
 b. 10% of the number of days during 1985
 that the property was actually rented out at a farrental.

A day of personal use is any day, or part of a day, that the unit is used—

Rental Income From Farm Production

 You received rental income that was based on crops or livestock produced by the You did not manage or operate the farm Report farm rental income and expenses on Form 4835, Farm Rental Income and Expenses, if you meet these two tests You did not man: to any great extent.

Note: For purposes of the estimated tax penalty, income received from your share of crops and rental based on farm production is considered income from farming If you use Form 4835, enter on line 25 of Schedule E the net farm rental profit or (loss) from Form 4835, line 35

If you used the property as a residence and rented it out for less than 15 days, you

may not deduct any rental expenses

by anyone at less than fair rental.

Certified Historic Structures

However, if you itemize your deductions, you may deduct any interest, taxes, and casualty losses on Schedule A, fform 1040). You do not have to report the rental

If you own a certified historic structure and pay or incur certain capital expenditures to remebilitate it, special rules apply. See Publication \$35, Business Expenses, for more information. You may amortize over a 60-month period up to \$20,000 of the costs you paid or rucured in 1985 to rehabilitate qualified low-income housing Get Publication 535 for more details **Expenses To Rehabilitate** Low-Income Housing

Deduction for Removal of Barriers to

If you have a mortgage on your rental property, enter on line 10 the interest you pard to financial institutions. Be sure to fill in the "Totals" column.

If you paid \$600 or more of interest on

You can deduct up to \$35,000 of the costs you paid or incurred in 1985 to remove architectural or transportation barriers to the handicapped and the elderly. Get Publication 535 for more details the Handicapped and Elderly

Part

Income or Losses From Partnerships, S Corporations, Estates, or Trusts

tax shelter registration number assigned to the fax shelter Volumust attach to your tax return Form 8.27 I, investor Reporting of Tax Shelter Registration Number, to report this number Feathers are prouded if you fail to report this number on your lax return. Tax Shelter Registration Number, A person who sells (or otherwise transfers) to you an interest in a tax shelter must Note: If you need additional space in Part II maintain a list of investors and give you the continuation sheet. However, be sure to complete columns (e) and (f) of line 27 or line 31, as appropriate. to list your income or losses, attach a Report on line 36 to rollates and continuous, ass, or mineral properties, copyrights, and patients, not interests, if you are in business as a self-employed writter, mention, and and expenses on Schiedule C (form 1040). Under tertain circumstances, statement to your return showing the name and address of the person who received the Form 1098 in the left margin, next to line 10, write "see attached"

Include your share of tax preference tems on Form 62S1, Alternative Minimum

Partnerships

If state or local taxes were withheld from

"royalues" for transfer of a patent or amounts received on the disposal of coal and roon ore as the sale of a capital asset. For more details, get Publication 544. Sales and Other Dispositions of Assets.

you can treat amounts received as

If you are a member of a partnership or joint venture, includen it his part your share of the partnership income (whether you received it or not) or net loss for the partnership tay year that ends during the year covered by your return. You should ever a Schedule K-1 (Form 1065) from the partnership. Do not attach the schedule to your return. Keep it for your records.

Enter your depletion deduction on line See Publication \$35 for information on

space must be used on a regular basis to store inventory held for use in your trade or

business of selling products at retail or

wholesale

You may also deduct expenses that apply to space within your home if it is the only fixed location of your trade or business. The

If you use the cash method, show all

on page 25

as depietion, show each item on a separate ine in Part II. If you have unreimbursed column (e) If you are claiming a deduction for recovery property (section 179), enter the amount of this deduction on line 29 of Schedule E. partnership expenses, show them on a separate line and enter the amounts in

Note: The amount of your section 179 deduction from ALL sources cannot be more than \$5 000 (\$2.500 if you are married filing a separate return)

from self employment that must be reported on Schedule SE (Form 1040). Enter the amount from Schedule K. I. (Form 1065), Intel 13a, on Schedule SE, Part I. after you have reduced this amount by any section 179 deduction claimed, unreimbursed partnership expenses gas partnerships. Get Publication 535 to determine the allowable depletion Part or all of your share of partnership income or loss from the operation of the business may be considered net earnings from self employment that miss he

If you have a loss, see the At-Risk Rules on page 25

For more information for this part, please see your copy of Schedule K. 1. (Form 1065) and Partner's Instructions for Schedule K-1. (Form 1065). If you did not receive a copy of these instructions with your Schedule K-1 (Form 1065), you can get a copy at most IRS offices.

If you are treating partnership tems on your tax return differently from the way the partnership reported the tems on its return, you may have to file form 8082. Notice of incrossistent Treatment or Amended Return.

amounts with any current-year amounts to arrive at a net figure to report on Schedule E Instead, report on separate lines on Schedule E prior-year amounts and If you have tosses or deductions from a prior year that you could not deduct in the prior year because of the at risk rules or basis rules, do not combine the prior-year.

S Corporations

current-year amounts

parfreship Your share of the net income is MOT subject to self-employment lax Also. MOT subject to self-employment lax Also. distributions of prior year accumulated earmings and portions of all Scorporations see from 1040. For more information, get Pouliteation S89, Tax information on Septimication S89, Tax information on Septimication S89, Tax information on Septimication. income (whether you received it or not) or net loss of the corporation on Schedule E in the same manner as the income or loss of a If you are a shareholder of an S corporation, you should receive a **Schedule K-1 (Form** 1120S) from the S corporation. Do not attach the schedule to your return. Keep it for your records. Report your share of the Corporations

If you have a loss, see the At-Risk Rules

If you are treating S corporation items on your tax return differently from the way the S corporation reported the items on its return, you may have to file Form 8082.

In certain situations, you must report as more or line 33 the amount of any credit or refund of overpaid windfall profit taxyou received in 1985 for tax year 1984, based on overwithfolding or the net income limitation.

In general, the amount of credit or

If you are claiming a deduction for recovery property (section 179), enter the amount of this deduction on line 29 of

deduction from ALL sources cannot be more than \$5,000 (\$2,500 if you are mar-Note: The amount of your section 179

Luding you cevered is recovered to the extent you deducted windfall profit as with held in 1984 on Schedule E, and received also benefit for the deduction on you 1984 as return for more information; see the institutions for **Form Ed.9**, Computation of Overpaid Windfall Profit Tax

carried forward and deducted in a later year in which you have sufficient basis in the stock and debt. See Publication 589 for corporation is net operating loss, affach to your return a computation of the adjusted basis of your stock in the corporation and the adjusted basis of any debt the corporation owes you. Your deduction is it is it is that amount. However, any If you are a shareholder claiming a deduction for your share of the S amount not allowed this year may be ried filing a separate return)

If you are a cash method taxpayer, deduct on line 34 the amount of windfall profit tax actually withheld in 1985

Part IV Line 37

Line 34

information on adjustments to basis **Estates and Trusts**

If you are a beneficiary of an estate or trust, you should receive a **Schedule K-1 (Form 1041)** from the liduciary. Do not attach the schedule to your return. Keep if for your records. Report your taxable part of the ome (whether you received it or not) as

You will not be charged a penalty for underpayment of estimated tax if you meet the following tests

1041), line 10

Enter on this line your total share of gross farming and lishing income as shown on Form 4835, line 8, Schedule K-1, (Form 1065), line 130, Schedule K-1, (Form 1120S), line 19, and Schedule K-1, (Form 1120S), line 19, and Schedule K-1, (Form 1120S), line 19, and Schedule K-1, (Form 1120S), line 19, and Schedule K-1, (Form 1120S), line 19, and Schedule K-1, (Form 1120S), line 19, and Schedule K-1, (Form 1120S).

your gross farming or fishing income for 1984 or 1985 is at least two-thirds of your

gross income, and

 Dwidends qualifying for the dwidend exclusion—center on Schedule 8 (Form 1040), Part II, Inne 4 it total dwidends received from all sources are \$400 or less, enter the total on Form 1040, Inne 9a Do not list them on Schedule B. Capital gains—Schedule D (Form 1040)

Depreciation

you file your 1985 tax return and pay the tax due by March 3, 1986

You can deduct an amount each year for property you buy to use in your business or hold to produce investment income. The deduction does not apply to land and personal use property

Generally, you MUST use the Accelerated Cost Recovery System (ACRS) for all property you place in service after December 31, 1980

If you have a loss, see the At-Risk Rules

on page 25

 Other taxable income less deductions — Schedule E, Part II For more information, contact the fiduciary or see Schedule K-1 (Form 1041) A U.S. person who transferred property to a foreign trust may have to include in income the income received by the trust as

The use of Part V is optional. You may use the workshedr of figure deportation only on property placed in service before 1981. However, if you placed any property in service after 1880, you must slace get form 4.562, Depreciation and Amortzation, to report your depreciation on all property form 4562, Part I line 19, the amount from Form 4562, Part I.

a result of the transferred property if, during 1985, the trust had a U. Sheneliciary For more information, see **form 3520-A.** Annual Return of Foreign Trust With U.S.

Beneficiaries

Part III

For more information on depreciation, see the instructions for Form 4562 and Publication 534, Depreciation

Caution: If you are a member of a partnership, the amounts entered on lines 33 and 34 may affect your net earnings from self-employment on Schedule SE

instructions for Schedule C

Business or Profession Profit or (Loss) From

Depreciation For passenger automobiles placed in service after April 2, 1985, the depreciation deduction for each vehicle, including any section 179 deduction, is immed to \$3,200 in the first year, and \$4,800 in each succeeding year. These amounts are further reduced if your business use is less than 100%. See the institutions for Erm 4562, Depreciation and Amortration, and Publication, 334, Depreciation, for details Changes You Should Note

use percentage of the property decreased to 50% or less during 1985, you may have to recapture excess depreciation including the section 179 expense deduction. See Form If you have listed property (such as an automobile or light fruck), that you placed in service in a prior year for which you claimed a depreciation deduction, and the business Business and Involuntary Conversions, and 4797, Gains and Losses From Sales or Exchanges of Assets Used in a Trade or its instructions for details

Listed Property. For 1985, if you claim any expenses, including depreciation or lease payment deduction. For any listed property, you must complete Part III of Form 4562. See the instructions for Form 4562 and Publication 534 for details. New Reporting Information Required for

Principal Business Codes. Beginning in 1985, you must enter on line B a code that interflets you principal business or professional activity. See the instructions on page 2 of Schedule C for details

Purpose of Schedule

If you operated a business or practiced a profession as a sole proprietorship, complete **Schedule C.** If you had more than one business, or if you and your spouse had separate businesses, you must complete a Schedule C for each business. Farmers should use Schedule F.

Deduct interest, taxes, and casualty losses not related to your business as itemized deductions on Schedule A.

Report sales, exchanges, and involuntary conversions (other than casualty or thett) of trade or business property on Form 4797 Use Form 4684, Casualties and Thetts, to report a casualty or theft involving trade

or business, or income-producing property employment tax on income from any trade or business unless you are specifically excepted. Please see **Schedule SE**. You must pay social security self-

For more details about business income and expenses, get Publication 334, Tax Guide for Small Business. It contains more information regarding the line items discussed below.

business, you may have to file Form 8300. See the instructions for Form 8300 for details In addition, if you receive cash of more than \$10,000 in one or more related

 a. as your principal place of business for any of your trades or businesses, or c. in connection with your trade or business if it is a separate structure that is not attached to your home **b.** as a place of business used by your patients, clients, or customers to meet or deal-with you in the normal course of your rade or business or Within certain limits, you may deduct business expenses that apply to a part of your home only it that part is exclusively used on a regular basis.

Line C

Business Name and Address

Employer Identification (ID) Number You don't need an employer ID number unless you had a Keogh plan or were required to file an employment, excise, or alcohol, tobacco, and frearms tax return

Line E

Your inventories can be valued at cost,

cost or market value, whichever is lower

Line F

clearly reflect your income

To change your accounting method frieduling the treatment of any ten such as inventiones or bad debts), you must usally first get the permission of the Commissioner of internal Reviewel in Reneal. Life Form 3115, within the first 180 days of the tax year in which you want to make the change.

there of tasking income studies of constructurely received during the year (in cash, properly or services). Also show a mounts actually paid during the year for deductible expenses. Income is constructurely received within it is credited to your account or set a sade for you do use Accrual-basis taxpayers are put on a cash basis for deducting business expenses owed to a related cash basis taxpayer. Other rules also apply that determine the timing of expenses when you incur them, even if you If you use the accrual method, report income when you earn it and deduct do not pay them during the tax year compensation, interest, reints, royalities, amunities, and pressions, or to sakes by you of \$5,000 or more of consumer products to a person or a buy yell-deposit commission, or other bass for resale. For more information, see instructions for Form W-3, information, see instructions for Form W-3, information, and information and sold as Statements, Form W-36, Transmitted to Certain Information Returns, Instructions for Form 1099 Series, 1098, 5498, and 1096, and Publication 918, information Returns. You may have to file information returns for wages paid to employees, certain payments of fees and other non employee

deductions based on economic performance. See Publication 538, Accounting Periods and Methods, for details

Business Use of Your Home

Line M

Line A

Describe the business or professional activity that provided your principal source of sales or receipts included on Schedule C. Part I, line 1a Give the general field or activity and the type of product or service it your general field or activity is wholesale or cetail field or services connected with production services (mining construction or manufacturing), then also gives the type of customer or client for example.

"wholesale sale of hardware to retailers" or "appraisal of real estate for lending institutions." Principal Business or Profession

You should show a street address instead of a box number Use your home address only if you actually conducted the business from your home

Line D

If you use space in your home on a regular basis in your trade or business of providing day care service you may be able to deduct the business expenses even

Please get Publication 587, Business Use of Your Home, for more information.

Income (Lines 1 through 5)

Part

though you also use the same space for nonbusiness purposes

Valuation Methods

any other method approved by the Commissioner of Internal Revenue

amounts you received in your trade or business as shown on Form(s) 1099-MISC.

Enter gross receipts or sales from your business. Be sure to include on this line

Gross Receipts or Sales Line 1a

Accounting Methods

You must use the cash method on your return unless you kept account books. If you kept such books, you can use the cash method, accrual method, or in some cases. the completed contract or percentage-of-completion method. The method used must

preceding years gross sales, cost of goods sold, gross profit, percentage of gross profits to gross sales, amounts collected, and gross profits on amounts collected, and gross profits on amounts collected.

income, please attach a schedule showing separately for 1985 and the three

installment method of reporting sales

instailment Sales. If you use the

You should enter on line 1b such items as returned sales, rebates, and allowances from the sales price

Returns and Allowances

Line 1b

Income From Overpaid Windfall

income on line 4a the amount of any credit or return of loverpaid windfall profit tax you received in 1985 for tax year 1984, based on overwithholding or the net income limitation. In certain situations, you must report as

extent you deducted windfall profit tax withheld in 1840 on Scredule C, and received a tax benefit for the deduction on your 1894 tax return. For more information, see the instructions for Form 6249, Computation to Overpa In general, the amount of credit or refund you received is income to the

Other Income Line 4b

miscellaneous income from the business or profession Include finance reserve income, scrap sales, amounts recovered from bad debts, interest, such as on notes and accounts receivable and other kinds of

recapture of excess depreciation, including the section 179 expense deduction. Use Form 4797 to figure the amounts to be business use percentage decreased to 50% or less in 1985, report on this line any placed in service in a prior year and the If you have listed property that you

Deductions (Lines 6 through 32) Part II

Bad Debts From Sales or Services Line 7

Include debts and partial debts arising from sales or services that were included in income and are definitely known to be worthless. Instead of this, you may deduct a reasonable amount that was added during entitled to a bad debt deduction unless the amount was previously included in income Caution: Cash method taxpayers are not

income in the year you cultect it unless you use the bad debt reserve method. For more information, please get Publication 548, Deduction for Bad Debts. It you later collect a debt that you deducted as a bad debt, include it as the tax year to a bad debt reserve

You can deduct the actual cost of running you can deduct the actual cost of your can of rune. Or dake the leved mitage rate You must use actual costs if you use more than one wehicle in your business I I you deduct actual cost, show depreciation on line 12.

Note: If you'd form any care expenses you must complete Part III of Form 4562.

Deprevalors and Amontzalion Car and Truck Expenses

The fixed rate is figured at 21 cents a mile up to 15,000 miles, and 11 cents for each mile after that. Add to this amount

depreciated, the rate is 11 cents a mile. If you use the fixed rate here wehrer is considered to have a useful rite of 60,000 miles of business use at the maximum fixed. your parking lees and tolls For cars and trucks that have been fully

mileage rate

Note: If you use certain highway trucks, truck failers, and to see in truck and truck and the see in the see in your trade or business, you may have to pay a feederal highway use tax on these vehicles Get form 2290, Heary Vehicle Use Tax Return, to see whether you are subject to Return, to see whether you are subject to If you place a car or truck in service after December 31, 1980, and take the fixed mileage rate, you are treated as having elected to exclude this vehicle from ACRS. For more details, get Publication 463, Travel, Entertainment, and Giff Expenses

Line 11 Depletion

the tax

Enter your total deduction for depletion on this line II fyou claim a deduction for timber depletion, please attach **Form T**. Get **Publication 535** for details

Line 12

Depreciation, Including Section 179 Expense Deduction

assets you buy to use in your business or hold to produce investment income. The deduction for depreciation does not apply to stock in trade, inventories, land, and You can deduct an amount each year for personal assets

Generally you MUST use the Accelerated Cost Recovery System (ACRS) for all assets you place in service after December 31, 1980

depreciable property you bought in 1985 for use in your business. You may deduct a portion of the cost of recovery property that would otherwise quality for investment credit. However you may not depreciate or amortize the same costs. In general for cars or other. Histed property. "placed in service in 1985, you may not take this deduction if You may also choose under section 179 the property is used 50%, or fess in your to expense part of the cost of certain trade or business

Figure your depreciation deduction, including the section 179 expense deduction, on form 4562. Enter on line 12 of Schedule C the amount from 1662. An 9471, that you have not included in Part IIII you have not included in Part IIII of Schedule C.

See Depreciation and New Reporting Information Required for Listed Property

"Changes You Should Note" on page 28 Investment Credit. You may be able to take a credit for part of the cost of deathlying property used in you read or business. To see if you qualify get Form. 3468. Computation of Investment Credit. property before the end of its class life or If you dispose of investment credit

Enter the amount of your contributions that are not an incidental part of a pension or profit sharing plan included on line 22. Also include here contributions to insurance, health, and welfare programs. Employee Benefit Programs

If you paid interest that applies to future years, deduct for 1985, only the part that Interest on Business Indebtedness

interestyou paid to financial institutions. If you paid \$600 or more of interest on this mortgage, you should receive a form 1098, Mortgage interest Statement, or similar statement, showing the botal interest every of now up using 1985. You should received from you during 1985. You should received from you during 1986. You should received from you during 1986. You should received from you during 1986. You should received from you during 1986. You should receive they should a serve on the person. (other than your spouse if you like a joint return) were label for, and poal interest on, the mortgage and the other person received the Form 1098, attach as statement to your return showing the name and address of the person who received the Form 1098. In the left margin, next to line 19, write "see attached." If you have a mortgage on real property used in your business, enter on line 19 the

compensation and reported on Form W-2 for an employee or Form 1099-MISC for an independent contractor (See Publication 463 for more details)

Note: You may be able to deduct the expense if the amount is treated as

expense paid or incurred for a facility (such as a yacht or hunting lodge) that is used for any activity that is usually considered entertainment, amusement, or recreation.

travel and entertainment expenses paid of rou can deduct all ordinary and necessary

fravel and Entertainment

However, you cannot deduct any ncurred in your trade or business

> Don't take a deduction on Schedule C for interest you paid or accrued on debts from buying or cartying investment property Deduct this interest on Schedule A. For more information, see Publication 550. ant Income and Expenses

Line 22

Pension and Profit-Sharing Plans

includes you as a self employed person, you should enter contributions made as an employer on your behalf (but not voluntary You should enter the amount you claim as a deduction for contributions to a pension, profit sharing, or amouty plan, or plans for the benefit of your employees. If the plan contributions you made as an employee) on Form 1040, line 27, instead of on Schedule C line 22

Generally you are required to file one of the following forms if you maintain a pension, profit sharing, or other funded deferred compensation plan whether or not it qualified under the Internal Revenue Code and whether or not you claim a deduction for the current tax year

Line 29

Form 5500-C or 5500-R. — Complete each plan with less Form 5500.—Complete this form for each plan with 100 or more participants the applicable form for ithan 100 participants

Security Act of 1974 imposes a penalty for failure to timely file these forms The Employee Retirement Income

For more information, get Publication 560, Self Employed Retirement Plans

Line 24 Repairs

ife years, the business use percentage otherwise changes so that it no longer qualifies, you may have to refigure the credit. Get Form 4255, Recapture of

decreases, or the use of the property

You can deduct the cost of repairs including labor, supplies, and other teams that do not add to the value or increase the life of the property. Do not deduct the value of your own labor. And do not deduct amounts you spent to restore or replace property. They are chargeable to capital accounts of to the depreciation reserve, depending on how depreciation is chargeed on your books. However, see the instructions for line 1.2 of Schedule C.

Page 30

Page 29

have at risk in the business

You may amortize over a 60-month

 Certain expenditures made before January 1, 1982, for child care facilities. Up to \$20,000 of the costs to

related to your trade or business and it is as reasonable for the meeting to be held outside the North American area or Jamaica

Foreign Conventions, Generally, you cannot deduct expenses for attending a foreign convention unless it is directly

rehabilitate qualified low income housing. You may amortize over a period of at least 60 months

If you own a certified historic structure

nonrecourse loans or protected against loss by a guarantee, stop-loss agreement, or similar arrangement, or

foans from a person described in 3

remove architectural or transportation barriers to the handicapped and the elderly, you may deduct up to \$35,000 of the costs If you paid or incurred expenses to

If you do not have any of these kinds of amounts for which you are not at risk in this business, answer the question "NO" and enter your loss on line 33.

If you lease business property, you may be able to either depreciate or amortize your leasehold improvement costs. See Publication 5.35 for details

deducted in the year gou paid or incurred them. You must capitalize and amortize amounts not allowed as a deduction in the current year. This rule does not apply to low income housing.

wages (other than salaries and wages deducted elsewhere on your return) paid or incurred for the tax year. Do not include any amount paid to yourself.

Enter on line 29a the total salaries and

benefits to your employees, such as personal use of a car, do not deduct as wages the amount applicable to depreciation and other

expenses that you claimed elsewhere

Caution: If you provided taxable fringe

asset used in an activity to which the at-risk rules apply, and you have amounts in the activity for which you are not at risk, see the instructions for Form 6198

Any loss from this business not allowed for 1985 is treated as a deduction allocable to the business in 1986.

For more details, get Publication 536, Net Operating Losses and the At-Risk Limits Also see the instructions for Form 6198

Cost of Goods Sold and/or

Part III

Operations

taxes attributable to real property that you do not reasonably expect to use in your trade or business or in an activity engaged However, you do not have to capitalize and amortize real property interest and

For more details, get Publication 535.

Net Profit or (Loss) Line 33

Enter on line 29b the jobs credit from Form 5884. Subtract line 29b from wages shown on line 29a and enter the balance on fine 29c. For more details, please get Publication 906, Jobs and Research

If you have a loss, go on to line 34 before entering your loss on line 33. If you fail to answer the question on line 34, processing of your tax return may be delayed.

Enter the net profit of deductible loss fenter the net profit of deductible loss fees and combine this amount with the profit or (loss) from your other businesses, if any Enter the total on Form 1040, line 12 and Schedule SE, Part I, line 2 (or Form 1041, line 5)

Include all ordinary and necessary business septences on Scheduled Coloring and Scheduled Coloring subsines equipment of urtimute, replacements or property, or personal tiwing and family to property, or personal tiwing and family expenses

If you have (1) a loss from any activity that you regged in as a trade or business or for the production of income, except the modified for the property (later than mineral property), and (2) you have a mounts for which you are ond at risk in the activity, use Form 6198, Computation of Deductible Loss From an Activity Obsertible of Section and Activity Obsertible of Section report on School eport eport on School eport eport on School eport ep Amortization. Use Form 4562 to figure your amortization deduction Include on line 31 of Schedule C the amount from Form 4562, Part II Any loss from this activity that was not allowed as a deduction last year because of the at-risk provisions is treated as a deduction allocable to this activity in 1985

Answer the question on line 34 "YES" if you have amounts for which you are not at

risk for this business, such as the following Annrecourse toans used to finance your business, to adquire property used in your business, or to acquire your interest in the business unless they are secured by

The cost of pollution-control facilities

as within it (For the definition of "North American area," see Publication 463.) You may also be able to deduct expenses for attending conventions held in certain Caribbean countries but only if the country

 Amounts paid for research, experiments Certain business startup costs and a trademark or trade name

in your business, other than as a creditor, or who is related, under section 168(e)(4), to a person (other than yourself) having such an

amounts contributed to your business.

nterest, or covered by

or to your interest in the business that is

loans from someone who has an interest

guarantee, stop-loss agreement, or similar

amounts protected against loss by a property not used in your business, or

> You may also amortize up to \$10,000 of qualified forestation and reforestation costs over an 84 month period Vou may be able to deduct up to \$2,000 of the cost of business expenses for attentions attention attention conventions or similar meetings on a 10 S cruses sho On a pinnt return, you may be able to deduct up to \$4,000 it ach spouse attended the meeting and each spouse had a feets \$4,000 dualifying expenses You must attend two separate statements to your directurin to support the deduction See Publication 463 for details on what these statements must include and for specific rules on deducting expenses for attending meetings on US cruse ships.

These rules apply to employers as well as

to employees

met certain requirements. See Publication 463 for more details

and pay or incur certain capital expenditures to rehabilitate it, special rules apply See Publication 535, Business Expenses, for more information

interest and taxes generally cannot be fully Real property construction period

amount is zero or less, enter zero on line 33. If you answered "YES" to the question on line 34, get Form 6198 to determine the amount of your deductible loss and enter that amount on line 32. Hyour at-risk

If, in addition to the amount that you

report on Schedule C, you dispose of an

in for profit

Cost of Operations (Inventones Not an Income Producing Factor). If the amount on line 2, Part I, includes the cost of operations, complete lines 1 through 8 of Part III is appropriate. Cost of Goods Sold. If you engaged in a trade or business in which the production, purchase, or safe of merchandise was an income-producing factor, merchandise

inventories must be taken into account at the beginning and end of your tax year

Line 34

Deductions for losses by persons who are engaged in a trade or business or an activity

withheld in 1985

taxpayer, deduct on line 30 the amount of windfall profit tax actually withheld in 1985. Form 6248, Annual Information Return of Windfall Profit Tax—1985, shows the amount of windfall profit tax actually.

If you hold an operating oil, gas, or mineral interest, and you are a cash method

Windfall Profit Tax Withheld

Line 30

For a farm partnership, your share of gross income is figured according to the partnership agreement. With guaranteed payments, your share of the partnership's

file your return

expense deduction for recovery property (section 179) claimed, oil or gas depletion, or unreimbursed partnership expenses

capital construction fund established under the Merchant Marine Act of 1936, see Publication 595

If you deposited earnings into a

Instructions for Schedule SE Social Security

one trade or business, it reduces the income from another. Figure the combined self-employment tax on Schedule SE.

A Change You Should Note Self-Employment Tax

The self-employment tax rate for 1985 is 11.8% (14.1% reduced by a 2.3% credit) and the contribution base is \$39,600

Purpose of Schedule

organizations to figure any self-employment tax due The Social Security Administration uses the information provided on Schedule SE to figure benefits for self-employed people under the social security program. Social security self-employment tax applies regardless of your age, and even if you are Schedule SE is used by self-employed persons and employees of electing churches and qualified church-controlled receiving social security benefits

The identity of the spouse who carried on the trade or business is determined by the facts in each situation.

there is a husband and wife partnership.

Who Must Use Schedule SE

 you were self-employed and your net earnings from self-employment were \$400 or more (\$100 or more if you were an employee of an electing church or church controlled organization), and You must use Schedule SE if

 you did not have wages (including tips), other than "qualified" U S Government wages of \$39,600 or more that were subject to social security tax or ent tax

In figuring your combined net earnings from self-employment, you should include your entire share of earnings from a partnership, However, if you are a limited partner, do not

Partnerships property laws

including any guaranteed payments

Who Can Use Schedule SE

You can use Schedule SE if you will benefit from using the optonal method of figuring self-employment earlings.
The optional method may benefit you if

payments. Unless you and your spouse are partners, no part of your partnership earnings can be treated as your spouse's event if the income, under slate law, is community.

include your share of income or loss from the partnership, other than guaranteed

your self-employment earnings are less than \$400 and Form 10.00, line 33, is less than \$11,000 and you wish to claim the earned income credit, or

 you had a loss from self-employment and you need to increase your net earnings from self-employment to quality to claim the child and dependent care credit

toward your socral security coverage even hough you have a loss of viow income from self employment. However, the optional method may require you to pay self-employment tax when none would otherwise be required. The optional method may give you credit

if a partner in a continuing partnership dies, that member's distributive share of partnership ordinasy income or loss for the year must be metuded in the partner's net earnings from salf-employment. See Politication 333, Self-Europiyment Tax, if your partnership has a liscal year

Fiscal Year Filers

If your tax year is a fiscal year, you must use the tax rate and earnings base that apply at the tax rate and earnings base that apply at the tax when the fiscal year begins You need not protate the tax or earnings base for a fiscal year that overlaps the date of a rate or earnings base change

More Than One Business

employee Report your net earnings for income tax on Schedule Fand for self-employment tax on Schedule SE. For more information, get Publication 225, Farmer's

Exemption From Self-Employment

Fax Guide

Tax for Members of the Clergy and Certain Religious Orders and Sects If you farmed and had at least one other trades or business or had two or more trades or businesses, your net earnings from self-employment are the combined net earnings from all your businesses. If you had a loss in

have no other income subject to self.
employment tax, write "Exempli—form
4561" on form 1040, line 31. If you filed
form 4361, but have \$400 or more from
other earnings subject to self-employment
tax, you must complete Schedule SG. your income from services as a minister, member, or practitioner by filing Form 4361. If you have received IRS approval and poverty), or a Christian Science practitioner, you are subject to social security self: employment tax. But you can, under certain conditions, request RS approval to exempt Note: If you have previously filed Form 2031 to pay self-employment tax to get social security coverage, you cannot now apply for exemption In figuring net earnings from self-proployment, I any of the morome from a business, including farming, is community income, all the income from that business is considered the income of the spouse who carred on the trade or business unless

income, each must file a separate Schedule SE Include the total profits or losses from all businesses on Form 1040, as appropriate Then enter the combined self-employment tax on Form 1040, tine \$1.

Community Income

Show the name of the spouse with self-employment income on Schedule SE. If both spouses have self-employment

you can request exemption from self-employment faz by filing Form 4029. If you filed Form 4029 and have received IRS approval, do not file Schedule SE Instead, write "Exempt—Form 4029" on Form 1040, Inne 51 If you have conscientious objections to social security insurance because of your belief in the teachings of a recognized religious sect of which you are a member,

Coverage for Overseas Missionarles

If you the separate returns, attach Schedule(s) C. Profit or (Loss) From Business or Profession, and Schedule(s) F. Fam Income and Schedule(s) F. Fam Income and Schenses, and Schedule Schedule Schedule Schedule Schedule Schedule Schedule Schedule Schouse with the return of the spouse with the self-employment income

Community income included on these schedules must be divided, for income tax

purposes, on the basis of the community

If you are a U.S. cutzen and a munister feeded a Christan Scened and partitioner) or member of a religious order serving outside the United States, you may figure earnings from self-employment as it you were serving in the United States (provided you have not elected exemption from coverage). For more information, please get Publication 517, Social Security for Members of the Clergy and Religious Workers

Employees of Churches and Qualified Note: If you are a minister or member of a religious order, do not use the following instructions Church-Controlled Organizations

schedule However, see the instructions for lines 9 and 13 if you do not have other seed employment income (or loss), skip lines 3 through 7 and enter the wages from line 2 on line 8. taxes, and you received wages of \$100 or more from any one church or church-controlled organization, you may be subject to self-employment tax. Enter these wages on line 2 of Schedule SE and complete the If you were employed by a church or a qualified church-controlled organization that has in effect a certificate electing exemption from employer social security

as partnership income on Schedule E (Form 1040), Part II, for income tax purposes, and on separate Schedules SE, line I or line 2, for self-employment tax purposes.

income. If you and your spouse have a part-nership, enter the distributive share of each

partnership, enter on hine 13 the smaller of line 12a or line 12c. In all other cases you will enter on line 13 the smaller of line 9 or line 12a do not have to complete the rest of the schedulers scheduler if line 9 is \$100 or more but less than \$400 and you did not have a loss from a Schedule C, a Schedule F or a self-employment tax even if line 9 is less than \$400 If line 9 is less than \$100, you Lines 9 and 13. - You may be subject to

If you produced crops or livestock on land belonging to another for a share of the crops or livestock produced, or the proceeds from

Share-Farming

them, you are an independent contractor and a self-employed person rather than an

International Organizations U.S. Citizens Employed by oreign Governments or

You are subject to the self-employment tax if you are a U.S. cluzen employed in the United States, Puerto Rico, Guam,

If you are a duly ordained, commissioned, or licensed minister of a church, a member of a

Page 31

organization organized under the international Organizations immunities Act Report income from this employment on Schedules Et. Inte 2. If you are employed by a foreign government or an international organization in a country other than those Islands, or the Virgin Islands, by a foreign government, and in certain cases, by a wholly-owned instrumentality of a foreign government or by an international isted, you are not subject to self employment tax

Resident Aliens Living Outside the Self-Employed U.S. Citizens or United States

If you are a self-employed U.S. citizen or resident alten living outside the United States, you are generally subject to the self-employment tax. Your foreign earnings from self-employment may be reduced by the deduction for certain foreign housing costs. However, you may not reduce your loneign earnings trom self-employment by your foreign earnings trom self-employment by your foreign earned income exclusion.

Name of Self-Employed Person. Enter the name and social security number of the self-employed person as it appears on that person's social security card Specific Instructions

Regular Computation of **Net Earnings From** Self-Employment Part

Income Not Included in Net

services as an employee, including services performed as a public official (except as a fee basis government employee as explained under Other income Included in Net Earnings From Self-Employment) or as an Salaries fees, etc., subject to social security tax that you received for performing Earnings From Self-Employment

employee or employee representative under the railroad retirement system Income you received as a retired partner payments if you had no other interest in the partnership and did not perform services for provides for lifelong periodic retirement under a written partnership plan that

the course of a trade or business as a real estate dealer. These include cash and crop shares received from a tenant or Real estate rentals, unless received in it during the year

 Dividends on shares of stock and interest on bonds, notes, etc., unless received in the course of your trade or business as a dealer sharefarmer. You should report these amounts on Schedule E, Part I in stacks or securities

Gain or loss from

 a the sale or exchange of a capital asset, the sale, exchange, involuntary

unless the property is stock in trade or other property that would be includible in conversion, or other disposition of property customers in the ordinary course of the inventory or held primarily for sale to

 c. certain transactions in timber, coal, or domestic iron ore Net operating losses from other years

Page 32

Earnings From Self-Employment

If you are a duly ordained minister who is an employee of a church and you are subject to self-employment 1a. The unrembursed business expenses that you minister the preforming your services as an employee of the church (allowed only as an temployee of the church (allowed only as an employee . participation by the landlord and, as landlord you participated materially in the production participated materially in farm management or management of the production of farm products on this land. This income is farm Rental income from a farm if the rental earnings (To determine whether you arrangement provides for material

or production, do not consider the activities of any agent who acted for you.) Cash or a payment in kind received from the Department of Agriculture for participation in a land diversion program

self-employment earnings in figuring your self employment tax. For more information, see Publication 517.

Optional Method for Figuring Net Earnings From Farm Self-

Employment

Payments for the use of rooms or other space, such as rooms in hotels, boarding houses, tourist camps, or homes, when substantial services are also provided Payments you received for space in parking lots, trailer parks, warehouses, or storage garages

Part II

Income you received from the retail sale of newspapers and magazines if you are 18 or over and kept the profits.

of a fishing vessel with a crew of normally less than 10 individuals. See Publication 595, Tax Guide for Commercial Fishermen Income you received as a crew member

If your gross farm income for the year was not more than \$2,400, you can report two-thirds of your gross farm income instead of your actual net earnings from farming. If your gross farm income was more than I your gross farm income was more than \$2,400, and your net farm profits were less than \$1,600, you can report \$1,600 on tine 4.

 Fees you received for services performed as a state or focal government employee provided you are compensated solely on a fee basis and the position is not covered under a Federal State social security for more information

This method can be used to increase or decrease net farm earnings, even if the farming operation resulted in a loss. There is no limit on how many times you can elect this optional method. If you use this

method, you must apply it to all farm earnings from self employment for the year to may change the method (from actual net to optional net or the reverse) after you

coverage agreement

- wherest received in the course of any
trade of business, such as interest on notes
or accounts receivable
or The rental value of a home or an
allowance for a home or an

are a minister or a member of a religious

The value of meals and lodging provided to you for the convenience of your employer if you are a minister or member of a

grass income is your guaranteed payment plus your share of the gross income after its plus your share of the gross income after its educed by all guaranteed payments of the partnership Limited partners should include

amounts recaptured on the disposition of property. See form 4797. Gams and Losses from Sales or Exchanges of Assets. Used in a Trade or Business and involuntary. Conversions, for more information. Recapture amounts under sections 179 and 280F that were included in gross income because the business use of the religious order

• Director's fees and other payments received by a director of a corporation for services as a director property used in your trade or business dropped to 50% or less. (Do not include

to figure your net earnings from nonfarm self employment if your net nonfarm profits are less than \$1,600 and less than two-thirds of your gross nonfarm income.

You may use this optional method if you requirement if you had actual net earnings

are regularly self-employed or regularly a

member of a partnership. You meet this from self-employment of \$400 or more (including your distributive share of the income or loss from any partnership of

You may be able to use an optional method

Optional Method for Figuring

only guaranteed payments

Net Earnings From Nontarm Self-Employment

 Fiduciaries' fees received by professional fiduciaries. Also, nonprofessional fiduciaries. the operation of the estate's trade or business of the fast indicate the fiduciary manages an estate that requires extensive management activities over a long period of if the fees relate to active participation in

which you are a member) from nonfarm and

farm businesses in at least 2 of the 3 years immediately before the year for which you

use the nonfarm option

any income or expense not included in figuring net earlings from self-employment and attach an explanation. If you are a partire, adjust lines 1 and 2 for any Option and commodity dealers engaged Lines 1 and 2. —Exclude from lines 1 and in trading section 1256 contracts, see section 1402(i) to determine net earnings from self-employment

gross income is figured according to the partnership agreement. With guaranteed

For a nonfarm partnership, your share of You may report on line 6 two thirds of your gross nonlarm income (but not more than \$1,600) as your net earnings from self employment, but you may not report less than your actual net earnings from nonfarm self employment

gross income is your guaranteed payment plus your share of the gross income after it is reduced by all guaranteed payments of the partnership Limited partners should include only guaranteed payments

The limit for the optional method for nonfarm self-employment is 5 years. The 5 years need not be consecutive

Using Both Optional Methods

If you have both nordarm and farm income, you may only use the nordarm optional method if your actual nest earnings from mondarm self-temployment are tess than mondarm profits must be less than nordarm profits must be less than two thrists of your goss nordarm musome to use the nordarm option if you qualify to use of the profit of your profit of your goal mondarm option if you qualify to use the nordarm option if set than actual ordarm income, but not less than actual net ammings from nordarm nordarm self-

earnings from self-employment, your maximum combined total of net earnings from self-employment for any tax year cannot be more than \$1,600 If you use both options to figure net

Line 4

Enter the smaller of

two thirds (2:3) of the total gross income from all Schedules F, line 12, and Schedules K-1 (Form 1065), line 13b, or

• \$1,600

Enter the smallest of Line 6

\$1,600, or

 two-thirds (34) of the total gross income from all Schedules C, line S, blus your distributive share of gross income from all nonfarm partnerships, Schedules K-1 (Form 1065), line 13c, or

the amount on line 5 if you also had farm ncome and elect the farm optional method.

Part III

Computation of Social Security Self-Employment Tax Line 11a

do NOT include this pay as social security wages on Schedule SE, line 11a Social security wages entered on then 11a are wages subject to the old-age, survivors, and disability insurance tax in addition to the If you are a U.S. Government employee whose pay is subject ONLY to the 1.35% hospital insurance benefits tax (Medicare). Medicare tax

Note: Also see the instructions for Form 1040, inne 63, to see if you should file Form 4469. Computation of Excess Hospital Insurance Benefits Tax Credit.

If you are at U.S. Government employee whose pays subject ON U. to Ne 1.35% Medicare is and your combined wages and self employment earnings (items 9, 11c, and 1.2b of Schedule SC) are mercess of 1.2b of Schedule SC) are mercess of says 600. Set with me 13 of Schedule SC, are under the workshelt below Be sure to complete the workshelt below Be sure to Figure your self-employment tax using the rate below line 13. Do not reduce the rate by the Medicare tax rate.

enter your "qualified" U.S. Government wages on line 12b of Schedule SE if you use this worksheet. "Qualified" U.S. Government wages are your Government wages that are subject only to the 1.35% Medicare tax.

Worksheet (Keep for your records)

1. Enter line 9 from Schedule SE 2. Enter line 12a from Schedule SE 2.

here and on line 12b of Schedule SE 3... Subtract fine 3 from line 2 (H zero or less, enter -0-) 4. 3. Enter your "qualified" US

Multiply the smaller of line 1 or line 4 by 02266. 5. Multiply the smaller of line 1 or line 2 by 0954

Add lines 5 and 6 Enter on line 14 of Schedule SE and on Form 1040, line S1

nstructions for Schedule F

Schedule F Has Been Revised for 1985.
The detailed morent terns for cash and accrual method laxpayers have been eliminated, and the larm expenses are now itsted in alphabetical order the addition. Itsted in alphabetical order the addition. It there is a new line A where you must enter a code that identifies your principal agricultural advivity. See the list of codes on the page 2 of Schedule F. Changes You Should Note

Deprectation. For "passenger automobiles" placed in service after April 2, 1985, the depreciation deduction for each vehicle, including any section 179 deduction, is immed to \$3,200 in the first year, and \$4,800 in each succeeding year. These amounts are further reduced in your business use is less than 100%. See the instructions for Form 4562, Deprecation and Amortzation, and Publication 534, Deprecation, and Publication 534,

recapture excess depreciation, including the section 179 sepernse defeution. See Form 4797, Gains and Losses From Sales or Exchanges of Assets Used in a Trade or Business and Involuntary Conversions, and its instructions for details. service in a prior year for which you claimed a depreciation deduction, and the business use percentage of the property decreased to 50% or less during 1985, you may have to automobile or light truck) that you placed in If you have listed property (such as an

New Reporting Information Required for Listed Property, For 1987, if you claim any experses, including depreciation or lease syment detections, for any issue property, you must complete Part II tolf form 4562. Publication 534 for defails.

Purpose of Schedule

Use Schedule F to report farm income and expenses if you file Forms 1040, 1041, or 1065. Please get Publication 225.

Farmer's Tax Guide, for additional information It has samples of filled in forms and schedules, and lists important dates that apply to farmers. You may also want to get Publication 534

If you were required to make estimated tax payments in 1988 and you underpaid your estimated tax, you may be charged a penalty. However, you will not be charged a penalty if you meet the following tests your gross farming or fishing income for 1984 or 1985 is at least two-thirds of your

gross income, and

you file your 1985 tax return and pay the tax due by March 3, 1986
 For more details, see Publication 225

Do not report the following income on Schedule F

On line B, write your principal crop or service for the current year that is included in the general farm activity code entered on

animals, such as dogs, cats, bees, snakes, and fish in captivity, except fish hatcheries.

Employer Identification (ID) Number

You need an employer ID number only if.

you had a Keogh plan, or

 Rent you received that was based on larm production or corp shares if you did not materially participate in the operation or management of the farm. Report his income on Form 4835 and Schedule E (Form 1940). It is not subject to self. employment tax. For more details, see Publication 225

Rent from your pasture land that is

received from taking care of someone else's based on a flat charge. Report this income in Part I of Schedule E. However, report on line 11 of Schedule F. pasture income. Sales, exchanges, or involuntary IIVESTOCK

Farm Income and Expenses

conversions (other than casualties or thefts) breeding, sport, or dairy purposes. Report this income on Form 4797. of certain trade or business property Report this income on Form 4797. Sales of livestock held for draft

to report a casualty or theft involving farm business property, including livestock held for draft, breeding, sport, or dairy purposes. Use Form 4684, Casualties and Thefts,

transactions in the course of your farming business, you may have to file Form 8300. Get Publication 916 to see if you have If you received cash of more than \$10,000 in one or more related to file information returns

Farm Income Cash Method

Part

Which Parts To Use

Schedule F has 3 parts. The accounting method you used to record your larm income. determines which parts you must use

Under the cash method, you include all of your income in the year you actually get it Generally, you deduct your expenses when you pay them. If you use the cash method, fill in Parts I and II.

Under the accrual method, you include deduct your expenses when you incur them If you use the accrual method, fill in your income in the year you earned it. It does not matter when you get it. You Parts II and III

Other rules also apply that determine the timing of deductions based on economic performance. See Publication 538, Accounting Periods and Methods, for netails,

Agricultural Activity Code and Principal Product

Selectione of the twelve major agricultural activity codes listed on page 2 of Schedule F

Page 33

Lines 1 and 2 your moone Telet crop persains to the production of grants wheel, not production of grants such as wheel, not and come, subject as southout obacco. It is sugar, and inst potations Horitcuttural styles and inst potations Horitcuttural styles and inst potations Horitcuttural styles. Sugar, and inst potations Horitcuttural styles and inst potations Horitcuttural styles and styles and subject products in the supplier such as plants shrubberty bulls flowers. It is such as formations must be cover such as formations must be mu

Show the amount you got from the sale of Line 4

Lines 5a and 5b

If you received distributions from a unit retain allocations

certificate

You do not have to include as income patronage dividends from buying

agricultural commodities under the Department of Agriculture 3 1983 payment-in-kind (PIK) program, you do not have to report these commodities as income

If you received (or constructively received)

Payments in Kind

Personal or family items

unadjusted basis in these commodities when you receive them is zero. See Publication 225 for more details. If you disposed of commodutes received under the PIK program, check the appropriate boxes.

until the year they are sold or otherwise disposed of in general, this rule applies only to commodities received for the 1983 only about a second for the 1983 crop year. However, this rule also applies to wheat received for the 1984 crop year. Your

amount of the dividend from the cost or other basis of these items tems as income, you must subtract the

Enter on line 7a cash you got as price support payments, diversion payments, and cost-share payments (sight drafts)

On line 7b, show the amounts the Department of Agriculture paid for materials, such as fertilizer or lime, or services, such as grading or constructing

Report Commodity Credit Corporation loans you received as income if. the commodities are forfeited to the Corporation instead of sold in the market, OR

Income is constructively received when it is credited to your account or set aside for

you to use

If you ran the farm yourself and received rents based on farm production or crop shares, report these rents as income on

you sold livestock because of a drought, you sale in the year after the drought, instead of Sales of Livestock Because of Drought. If

can choose to count the income from the

you choose to report the loan as income when you receive it if you do firs, attach a statement showing the details of the loan You must continue to report these loans as income unless the IRS permits you to change your accounting method

Line 9

you can show that you sold the livestock only because of the drought, AND

your area qualified for Federal aid.

 your main business is farming, AND the year of the sale You can do this IF:

after the year of damage if you can show that it is your practice to report income from disaster payments in income in the tax year However, you may choose to include crop insurance proceeds and certain these crops in the later tax year

On line 1, show the amount you received from sales of livestock and other items you bought for resale On line 2, show the cost or other basis of the livestock and other items.

livestock, produce, grains, and other products you raised.

cooperative in 1985, you should receive Form 1099-PATR, Statement for Recipients (Patrons) of Taxable Distributions Received From Cooperatives. On the 5a show your total distributions from cooperatives. This microludes patronage dividends, nonpatronage dividends, per-unit retain allocations, and redemption of nonqualified notices and per

include cash advances you received from a marketing cooperative. If you get per unit retains in cash, show the amount of cash. If you get qualified per unit retain certificates, show the stated dollar amount of the written notices of allocation. If you received property as patronage dividends, report the fair market value of the property as income. Show patronage dividends you received in cash, and the dollar amount of qualified

you were required to file an employment tax, excise tax, or alcohol, tobacco, or firearms tax return

 Depreciable assets you use in your Capital assets

Enter these amounts on line 5b it you do not report patronage dividends from these

Lines 7a and 7b

Count both the cash you actually or constructively received and the fair market

value of goods or other property you

received for these items

In Part I show the income you received for the items listed on lines 1 through 11.

Line 8

In general, you must report crop insurance proceeds in the year you receive them.

Show the amount you were paid for the use of your farm machinery. Use this line to report income other than that shown on lines 1 through 10. For example, include the following income terms on line 11. Line 11

 The amount of credit for alcohol used as a fuel that was entered on Form 6478. The amount of credit for Federal tax on gasoline or other fuel claimed on your 1984 Form 1040 State gasoline tax refund you got in 1985 Barter income

protect you from price changes. These are a form of business insurance and are considered hedges. Enter any profit on line 11. If you had a loss in a closed futures Report the sale of commodity futures contracts on this line if they were made to

contract, show it as a minus amount

Caution: For property acquired and hedging positions established, you must clearly identify on your books and records that the transaction was a hedging transaction. hedges if they offset losses that already happened if you bought or sold commodity Purchase or sales contracts are not true futures with the hope of making a profit due to favorable price changes, do not report the profit or loss on this line. Report the gain or loss on Form 6781, Gains and Losses From Section 1256 Contracts and Straddles

For more details, see Publication 225.

Part II

Cash and Accrual Method **Farm Deductions** Do not deduct

Personal or living expenses (such as taxes, insurance, or repairs on your home) that do not produce farm income

Expenses of raising anything you or your

The value of animals you raised that died

Loss of inventory

Personal tosses

The cost of planting and growing citrus or almond groves before the close of the fourth tax year beginning with the tax year you plant them in their permanent grove. You must treat these items as part of the cost of

If you were repaid for any part of an expense, you must subtract the amount you were repaid from the deduction the grove

A farming syndicate may be Farming Syndicates

 a. the interests in the business have ever been for sale in a way that would require registration with any Federal or state any other noncorporate group, or an Scorporation, if a partnership, or

b. more than 35% of the loss during any tax year is spread between limited partners or limited entrepreneurs agency, or

receive it Generally, you must inventory your animals and crops if you use this method. See **Publication 538**, Accounting

inventory methods, and how to change methods of accounting Periods and Methods, for exceptions

Line 41

If you use the accrual method, report farm

Farm Income Accrual Method

Part III

income when you earn it, not when you

(A limited partner is one who can lose partnership, a limited entrepreneur is a

who does not take any active part in

only the amount invested in the

Generally you can deduct leed, seed, techniers, and other larm supplies only in the year you actually use them (or only in the year you actually use them (or only in the year you accounting method). However, if you accounting method). However, if you bought supplies you could not use because of tire, storm, flood, disease, or other. If you are a farming syndicate, your deductions are limited as follows managing the business)

 You must spread the cost of poultry you bought to use in business (or to resell) over 12 months, or the useful life, whichever is less year you bought them

casualty, then you may deduct them in the

 You cannot deduct the cost of planting, culturating, maintaining or developing groves, orchards, or vineyards, which produce fruit or nuts, before the lax year in which they produce commercial quantities. You must treat these costs as part of the

cost of the grove Line 15

soil or water, or to prevent erosion of your land. You can also deduct what you paid to You can deduct what you spent to conserve expenses Do not deduct more than 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your conservation expenses are more than the a soil or water district for conservation limit, you can carry the excess over to following years

Line 20

Line 16

Line 22

You can deduct depreciation of buildings, improvements, cars and trucks, machinery, and other farm equipment of a permanent

Do not deduct depreciation on.

your home, furniture, or other personal

 land, thams

Line 23

 livestock you bought or raised for resale, other property in your inventory

Enter the amount you paid for farm labor You can count the cast of boarding farm labor but not the value of any products the used from the farm You can count only what you paid household help to care for farm laborers. Op not count it is value of

to expense part of the cost of certain depreciable proberty you bought in 1985 for use in your business. You may deduct a portion of the cost of recovery property that would otherwise quality for investment credit. However, you may not depreciate or amortize the same costs in general. For cars or other "listed property" placed in service in 1985, you may not lake this deduction if Generally, you MUST use the Accelerated Cost Recovery System (ACRS) for all assets you place in service after December 31, 1980 You may also choose under section 179

Figure your deprecation deduction, including life section 179 expense deduction, on Form 4562, Deprecation and Amortzalion Enter on line 15 of Schedule The amount from Form 4562, Part 1, See Deprecation and New trade or business

could farm it. Do not enter more than from \$\$5,000 or 25% of your taxable income from farming, whichever is less. (See Publication 225 for the definition of taxable income.

inter what you paid to clear land so you

Line 24

the property is used 50% or less in your

from farming for purposes of the limitation)

Reporting Information Required for Listed Property in "Changes You Should Note" on page 33

If you choose to deduct land clearing expenses for 1985, you must attach a statement to your fax return. See Publication 225 for details on what you must include in this statement.

take a credit for part of the cost of qualitying property used in your trade or business. To see if you qualify, get Form 3468, Computation of Investment Credit Investment Credit. You may be able to

If you dispose of investment credit property before the end of its class life or life years, the business use percentage decreases, or the use of the property otherwise changes so that it no longer qualities, you may have to refigure the credit. Get form 425s, Recapture of Investment Credit, for details

If you have a mortgage on your farm (real property), enter on line 26 the interest you paid to financial institutions. If you paid \$600 or more of interest on this mortgage, you should receive Form 1098, Mortgage Interest Statement, or similar statement,

Line 17

If you use the cash method, show what you paid for feed to be consumed by your investock in the year of payment. However, if the feed is to be consumed in a later tax. Enter any amounts you paid to programs for your employees that are not a part of the plans on line 28 Examples are insurance, health, and welfare programs. Do not include here amounts paid for yourself or year, the expenses might not be deductible in the year paid. See Publication 225 for more information on advance payments for Line 18 your family

Line 27

margin, ne attached "

Enter the interest on other loans related to this farm if you prepaid interest in 1985 for years after 1985, include only the part that applies to 1985. Line 28 Do not include as freight paid the cost of transportation incurred in purchasing livestock held for reasile Instead, add these costs to the cost of the livestock, and deduct them when the livestock are sold deduct them

Eletter the amount you pad to pension.
Profit sharing, or amoutly plans for your
employees. If the plan included you as an
owner employee, see the instructions for
Schedule C, line 22, on page 29. Ellier the
amount you pad for yourself on Form
1940, line 27.

Enter what you paid to rent pasture or farm Line 29

Enter only the amount of premiums for fire, expension, coto, and their insurance for this year for your farm business assets. Do not include insurance on personal assets, or medical, health, or disability insurance on yourself or your family

Enter what you paid for repairs and upkeep of farm buildings (but not your home), marchinery, and equipment. You can also include what you paid for tools of short life. or small cost, such as shovels and rakes Line 30

Line 34

 Real estate and personal property taxes You can deduct the following taxes on farm business assets Social security taxes you paid to match what you are required to withhold from farm employees wages

Caution: If you provided taxable fringe benefits to your employees, such as personal use of a car, do not deduct as farm labor the amount applicable to depreciation and other expenses claimed elsewhere

your own or your family's labor

Federal income taxes Do not deduct:

Enter on line 23b the jobs credit from F884. Subtract line 23b from line 23a and enter the balance on line 23c For more details, please get Publication 906, Jobs and Research Credits

Taxes assessed to pay for improvements, Taxes on your home or personal such as paving and sewers. Estate and gift taxes

Other taxes not related to the farm Other t
 business

Enter expenses not listed on another line, such as

Enter what you paid to rent machinery used

on your farm Line 25

Line 26

Line 37

Office supplies Advertising

Enter what you paid for gas, electricity, water etc., for business use on the farm Do not include personal utilities.

Line 35

If, in addition to the amount that you report on Schedule. F, you say lot on therwise olspose of (1) and asset used in an activity to which the artisk ulius apply, or (2) any part of your interest in an activity to which the at itsk rules apply, and you have amounts in the activity for which you are not at risk, see the instructions for Form 6198.

Any loss from this activity not allowed for 1985 is treated as a deduction allocable to the activity in 1986

For more details, get Publication 536, Net Operating Losses and the At-Risk Limits. Also see Form 6198 and its instructions for more information.

1. nonrecourse loans used to Imance the activity, to acquire property used in the activity, or to acquire your interest in the activity unless they are secured by property not used in the activity, or

who is related, under section 168(e)(4), to a person (other than yourself) having such an 3, loans from someone who has an interest in the activity, other than as a creditor, or interest, or

4. amounts contributed to the activity, or to your interest in the activity that is covered by

Use Form 4562 to figure your amortization deduction Include on line 37

loss by a guarantee, stop loss agreement or similar arrangement, or

nonrecourse loans or protected against

loans from a person decribed in 3 above

If you do not have any of these kinds of amounts for which you are not at risk in this business, then answer the question ' NO" and enter your loss on line 39

amount of deductible loss and enter that amount on line 39. If your at-risk amount is If you answered "YES" to the question on line 40, get Form 6198 to determine the

zero or less, enter zero on line 39

of Schedule F the amount of the deduction from Form 4562, Part II For more information on amortization, see Publication 535, Business Expenses

If you have a loss, go on to line 40 before entering your loss on line 39. If you fail to answer the question on line 40, processing of your tax return may be delayed Line 39

Enter the net profit or deductible loss here and or form 1.90, him 1.9, and Schedule St. Part I, line I (or form 1.04). Inte I of Form 1.04 Inte I) Partnerships should stop here and enter the public or loss on this line and on Form 1.065, line 8

expenses, you must complete Part III of Form 4562, Depreciation and Amortization The fixed rate is 21 cents a mile up to 15,000 miles, and 11 cents a mile for each mile after that 1f you use more than one

Note: If you claim any car or truck

Car and truck expenses. You can deduct what it cost you to run your car or truck, or take the fixed mileage rate.

Line 40

amounts for which you are not at risk in the activity, use form 6198, Compulation of Deductible Loss from an Activity Described in Section 465fC, to determine the allowable loss to report on Schedule F except the holding of real property (other than mineral property), and (2) you have If you have (1) a loss from any farming activity that you engaged in as a trade or business or for the production of income.

If you use the fixed rate, the vehicle is considered to have a useful life of 60,000 miles of business use at the maximum fixed

mileage rate

personal and farm purposes, show only the miles (or costs), which apply to farming

For vehicles that have been fully depreciated, the rate is 11 cents a mile

vehicle for business, you must use the actual cost. If you use the vehicle for both

showing the total inferest received from you during 1985 You should receive this statement by January 31, 1986. If you and at less from other than you appose if you file a form return) were hable for and paid mitters for in the mirrigage and the other person received the Form 1098.

attach a statement to your return showing the name and address of the person who received the Form 1098. In the right margin, next to line 26, write "see If you place a car or truck in service after December 31, 1980, and take the fixed mileage rate, you are treated as having elected to exclude this vehicle from ACRS

For more details, get Publication 463, Travel, Entertainment, and Giff Expenses

Note: If you use certain highway trucks, truck trailers, tractor-trailers, or buses in

Answer the question on line 40 "YES" if you have any amounts for which you are not at risk for this farm such as the following

2. amounts protected against loss by a guarantee, stop-loss agreement, or similar arrangement, or

your trade or business, you may have to pay a Federal highway use tax on these vehicles. Get Form 2290, Heavy Vehicle Use Tax

Return, to see whether you are subject to

the tax.

allowed as a deduction last year because of

Any loss from this activity that was not

the at-risk provisions. This is treated as a deduction allocable to this activity in 1985.

Amortization of qualifying forestation and reforestation costs over an 84-month

Amortization of certain business startup costs over a period of at least 60 months.

Enter the amount you got from the sales of livestock, produce, grains, and other products you raised See instructions for Part I, lines 7, 8, 10. and 11 Lines 42 through 45

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Page 35

I	Head of a house	9	157 176 184	1,193	218 227 244 252	261 269 278 286	295 303 312 320	1 28	337 346 354	363 371 380	398 407 416 425	434 443 452 461	479		506 515 524 533	542 551 560 569	578 587 596 605	614 623 632 641	659 659 677	next page	
	P						588 1, 599 1, 610 1, 621 1,	11-			1,720 1,731 1,742 1,753		834	1	1.859 1 1.872 1 1.884 1 1.897 1	909 1 922 1 934 1	959 1 972 1 984 1	2,009 1 2,022 1 2,034 1 2,047 1	059 1 072 1 084 1 097 1	d on next	
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7 3 2	But less than	000	11,150	11,250	11.450 11.500 11.550 11.550	11,650 11,750 11,750 11,800	11,850 11,900 11,950 12,000	12,000	12,100	12.25 12.30 12.35 12.35 12.40	12,450 12,500 12,550 12,600	12,650 12,700 12,750 12,800	2,850 12,900 2,900 12,950	13,000	13,050 13,100 13,150 13,200	13,250	13.55	13.65	13,850 13,900 13,950		
If line 37 (taxable income) is—	At least	11,000	11.1050	11,200	11,350 11,400 11,450 11,500 11,550	11.600 11,650 11,650 11,700 11,700 11,750 11,750 11,800	11,800 11,850 11,850 11,900 11,900 11,950 11,950 12,000	12,000	12,050 12,100 12,100 12,150 12,150 12,200	12,250 12,250 12,250 12,300 12,300 12,350 12,350 12,400	12,400 12,450 12,450 12,500 12,500 12,550 12,550 12,600	12.690 12.650 12.700 12.750		-	13,000 13,050 13,100 13,150	13,200 13,250 13,300	13,450 13,450 13,550	13,600 13,650 13,650 13,700 13,700 13,750 13,750 13,800	13.800 13.850 13.900 13.950		
	Head of a house	18	687 701	708	736 743 750	764 771 778 785	792 799 806 813	820	827 836 844	853 861 870 878	887 895 904 912	921 929 938 946	963	200	989 997 1,006 1,014	1.031	1.057 1.065 1.074 1.082	1.091 1.099 1.108 1.116	1,125 1,133 1,142 1,150		
اِ	ا جسمة	9	858 866 874 882	888 888 806	915 924 933 951	960 969 978 987	996 005 014 023	250	050	1,068 1,077 1,086	1,104	1,140	1,194	509:	1,212 1,221 1,230 1,239	257	1,284	1,324 1,335 1,346 1,357	1,368 1,390 1,401		
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At But Sngle Marred Head Head Hosel Head Hosel Head Head Head Head Head Head Head Head		25,300 25,350 4,543 (2,54) 5,652 4,205 25,000 4,558 3,556 5,671 4,219	5,000 9 5,005 5,00	And you are (14 and you are 5.200 5.200 5.200 5.200 5.200 5.200 5.300 5.200 5.300 5.	Marie Marie Marie Head Al Single Maried Marie Head S.350	2,425 2 0 71 2 3,400 3,450 114 0 188 114 5,700 5,450 7,750 7	2.550 11 0 79 11 3.550 3.600 131 4 206 130 5 2.550 130 8 1 13 3.600 3.600 131 9 2.518 14 2.606 130 6 2.550 130 6 2.550 16 0 84 16 3.650 3.700 143 15 2.18 141 5 5 2.550 16 0 84 16 3.650 3.700 143 15 2.18 141 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	2.5.55 19 0 87 19 3.700 3.750 149 20 224 147	2.655 24 0 95 24 3.800 3.900 161 37 2.40 158 2.655 37 0 95 27 3.800 3.900 170 37 2.42 163 2.657 30 0 96 30 13.900 3.900 179 42 248 169 2.2700 33 0 0 101 33 3.990 4.000 179 48 254 174	2,725 2,775 18 0 106 38 4,000 4,000 185 53 261 180	2.800 44 0 112 44 4,090 4,100 191 59 68 185 6,300 2,885 46 0 115 49 4,100 4,150 2,000 2,885 52 194 6,400 2,885 52 0 120 52 4,200 4,250 2,99 75 289 202 6,590 6,590	2,900 55 0 123 55 4,250 4,300 213 81 82 207 2,925 57 0 126 57 4,350 4,400 227 97 310 218 2,975 63 0 126 69 4,400 4,32 97 317 218 2,975 63 0 129 60 4,400 4,400 227 97 317 218 2,975 63 0 129 60 4,400 4,400 4,39 9,7 317 224 2,975 63 0 136 61 4,460 4,400 4,99 39 317 224 2,000 66 60	4,500 4,550 245 108 331 235 00 4,550 4,600 251 114 338 240	3,050 70 0 140 70 4600 4,650 258 119 345 246 0,590 3,100 15 0 146 77 4,650 4,700 856 125 252 77 130 359 258 77	3,250 86 0 158 86 4,750 4,800 779 136 366 264 3,250 97 0 164 92 4,800 4,850 296 141 373 270 33,300 97 0 170 97 4,800 4,900 293 147 380 276	0 3.400 108 0 182 108 4.990 5.000 307 156 384 288 Control of the first page.	2,430 2,430 7,450 7,500 7,500	7,500 7,550 7,700 7,700	7.800 7.850 7.990 7.990	* This	
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At But Sngle Marred Head Head Hosel Head Hosel Head Head Head Head Head Head Head Head		25,300 25,350 4,543 (2,54) 5,652 4,205 25,000 4,558 3,556 5,671 4,219	5,000 9 5,005 5,00	Il line 37	Page At Single Marred	\$0 2,400 2,425 2 0 71 2 3,400 3,450 114 0 188 114 5,760 5,650 0 2,460 5,460 5 0 75 5,340 3,540 119 0 194 119 5,700 0 2,452 2,450 5 0 76 8 3,450 3,540 119 0 194 119 5,750	2.475 2.500 11 0 79 11 1550 3.600 131 4 206 130 5 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,550 2,551 19 0 87 19 3,700 3,750 149 20 224 147 6.00 0 2,575 2,600 22 0,270 3,800 155 26 230 152 6.00 0 2,575 2,000 22 3,700 3,600 155 26 230 152 6.00 0 2,575 2,000 2,000 2	2,600 2,652 24 0 95 24 2,600 3,890 161 31 259 198 2,500 2,565 2,650 3,900 183 3,990 179 48 169 109 109 109 109 179 48 169 169 179 48 254 179 169 179 179 179 179 179 179 179 179 179 17	0 2.705 2.725 35 0 104 35 4.000 0 2.705 2.775 0 10 105 41 4.000 4.050 185 53 261 180	2.775 2.800 44 0 112 44 4,100 191 59 528 185 6,400 0 2.800 2.850 2.855 46 0 115 49 4,100 4,150 197 64 275 191 6,400 0 2.855 2.850 49 0 117 49 4,150 4,200 2.99 75 289 202 6,550 0 2.855 2.850 8,500 0 2.855 2.850 8,500 0 2.855 2.850 8,500 0 2.855 2.850 8,500 0 2.855 2.850 8,500 0 2.855 2.850 8,500 0 2.855 2.850 8,550 0 120 52 4,200 4,220 2,99 75 289 202 6,550 0 2.855	0 2.855 2.900 55 0 1.23 55 4.250 4.350 221 86 207 218 0 2.25 2.550 6.0 1.29 6.0 4.350 2.355 5.35 6.0 1.32 6.3 4.00 4.35 2.35 6.35 6.0 1.32 6.3 4.400 4.35 9.3 1.3 2.3 4.35 6.0 4.35 0.0 1.35 6.0 1.35 6.0 4.35 0.0 1.35 6.0	4,500 4,550 245 108 331 235 3,000 4,550 4,600 251 114 338 240	0 3,000 3,050 70 0 140 70 4,600 4,550 28 119 345 246 0,590 0 3,050 3,100 75 0 162 0 170 0 4,750 275 120 359 258 7	0 3.150 3.200 86 0 158 86 4.750 4.800 279 136 366 264 0 3.200 3.250 3.300 97 0 170 97 4850 4.900 293 147 380 276 0 1.00 97 4850 4.900 293 147 380 276 0 1.00 97 4850 4.900 293 147 380 276	0 3.400 108 0 182 108 4.990 5.000 307 156 384 288 Control of the first page.	2,430 2,430 7,500 7,500	7,500 7,550 7,700 7,700	7,800 7,850 7,990 7,990	* This	_
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At But Sngle Marred Head Head Hosel Head Hosel Head Head Head Head Head Head Head Head		25,300 25,350 4,543 (2,54) 5,652 4,205 25,000 4,558 3,556 5,671 4,219	5,000 9 5,005 5,00	are— (Hines 37 And you are— (Hable 37 And you are— 5.200 5. Income) is— And you are— 5.200 5. 3.300 5. 3.300 9.	Page At Single Marred	\$0 \$0 2,400 2,425 2 0 71 2 3,400 3,450 114 0 188 114 5,700 5,650 2,450 2,450 5,500 2,450 5,000 2,450 5	2,475 2,590 11 0 79 11 3,550 3,600 131 4 206 130 5 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,550 2,551 19 0 87 19 3,700 3,750 149 20 224 147 6.00 0 2,575 2,600 22 0,270 3,800 155 26 230 152 6.00 0 2,575 2,000 22 3,700 3,600 155 26 230 152 6.00 0 2,575 2,000 2,000 2	2,000 2,655 74 0 93 24 3,800 161 31 239 198 198 159 188 159 188 159 188 159 188 189 189 189 189 189 189 189 189 18	0 2.705 2.725 35 0 104 35 4.000 0 2.705 2.775 0 10 105 41 4.000 4.050 185 53 261 180	2.775 2.800 44 0 112 44 4,100 191 59 528 185 6,400 0 2.800 2.850 2.855 46 0 115 49 4,100 4,150 197 64 275 191 6,400 0 2.855 2.850 49 0 117 49 4,150 4,200 2.99 75 289 202 6,550 0 2.855 2.850 8,500 0 2.855 2.850 8,500 0 2.855 2.850 8,500 0 2.855 2.850 8,500 0 2.855 2.850 8,500 0 2.855 2.850 8,500 0 2.855 2.850 8,550 0 120 52 4,200 4,220 2,99 75 289 202 6,550 0 2.855	35 0 2.875 2.900 55 0 123 55 4.350 4.300 213 81 595 207 81 595 207 81 595 2.950 5.955 5.95 6.00 129 60 4.00 221 86 303 213 41 50 4.00 2.955 2.956 6.0 129 60 4.00 221 80 2.00 2.00 2.00 6.0 129 6.0 4.00 2.00 2.00 2.00 6.0 4.00 2.00 2.00 2.00 2.00 6.0 4.00 2.00 2.00 2.00 2.00 2.00 2.00 2.	46 0 4.550 245 108 331 235 240 245 000 251 114 338 240	0 3,000 3,050 70 0 140 70 4,600 4,550 28 119 345 246 0,590 0 3,050 3,100 75 0 162 0 170 0 4,750 275 120 359 258 7	57 0 3.150 3.220 86 0 158 86 4.750 4.800 279 136 366 264 60 0 3.200 3.250 97 0 170 97 4850 4.900 233 147 380 276 62 0 3.250 3.300 97 0 170 97 4850 4.900 233 147 380 276	0 3.400 108 0 182 108 4.990 5.000 307 156 384 288 Controlled on real bage	2,430 7,450 7,500 7,500	7,500 7,550 7,700 7,700	7,800 7,850 7,990 7,990	This	
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49.850 113.526 10.991 15 13.207 10.206 46.850 46.500 12.287 9.909 14.537 11.281 49.850 49.90013.547 11.021 51 13.281 10.224 46.590 46.590 12.308 9.956 14.559 11.3021 49.900 49.950113.568 11.029 151 13.291 10.291 46.590 47.00012.329 9.942 14.582 11.331 49.950 5000013.589 11.048 151	by a qualifying widow(er) 50,000 or over—use tax rate sched
if fine 37 and you are— income) is— income) is—	Married Head At But Single Married Married Head Head Head Head Head Head Head He	44,000	12.010 9.209 44.000 44.05 0 11.090 8.969 13.270 10.259 12.031 9.226 44.050 44.100 11.111 8.985 13.291 10.276 12.055 9.244 44.100 44.150 11.33 9.002 13.312 10.294 12.073 9.261 44.150 44.2001 11,153 9.018 13.33 10.311	12.094 9.279 44.200 44.250 11.174 9.035 13.354 10.329 47.200 12.115 9.296 44.250 44.350 11.195 9.051 13.375 10.346.47.250 12.135 9.316 44.350 44.350 11.216 9.068 13.395 10.354 47.300 12.157 9.331 44.350 44.400 11.237 9.084 13.477 10.331 47.350 44.400 11.237 9.084 13.477 10.331 47.350	12,178 9,349 44,400 44,450 1,1258 9,101 13,438 10,399 47,400 12,2199 9,356 44,450 44,500 11,229 9,117 13,459 10,416,47,450 11,20 13,40 10,44,500 44,550 11,30 9,134 13,480 10,34,47,500 11,224 19,40 14,450 44,500 44,500 11,321 9,150 13,50 10,51 47,550 14,51 47,550 14,51 47,550 14,51 47,550 14,51 47,550 14,51 47,550 14,51 47,550 14,51 47,550 14,51 47,550 14,51 47,550 14,51 47,550 14,51 47,550 14,51 47,	12.262 9.419 44,600 44,650 11.342 9,167 13,524 10,469 ,47,500 12.283 9,456,44,650 44,700 11.383 9,183 13,547 10,486,47,560 12.309 9,454 (44,500 44,750 11.384 9,200 13,569 10,541,47,700 12.25 9,47 1,44,750 44,800 11,405 9,216 13,592 10,531,47,750	12,346 9,489 44,800 44,850 1,426 9,233 13,614 10,539 47,800 12,367 9,506 44,850 44,900 11,436 9,249 13,627 10,556,47,850 12,288 9,264 44,900 44,950 11,468 9,266 13,659 10,574 47,900 12,409 9,264 13,659 10,574 14,790 04,950 1,489 9,286 13,659 13,628 10,534 14,759 0	000	12,430 9,559 45,000 45,050 11,510 9,299 13,704 10,609,48 12,451 9,576 45,050 45,100 11,531 9,315 13,727 10,624 48 12,435 9,510 9,11,527 9,337 9,341 9,100 6,4164 81 12,435 9,438 13,772 10,664 48	12.514 9.629 45.200 45.250 11.594 9.365 13.794 10.679 48 12.535 9.646 45.200 45.320 11.655 9.881 13.817 10.696 48 12.575 9.681 45.350 11.665 9.389 13.839 10.714 48 12.577 9.681 45.350 45.340 11.675 9.414 13.862 10.731 48	12,598 9,699 45,400 45,450 11,678 9,431 13,884 10,749 48 12,619 9,716 45, 450 45,500 11,699 9,447 13,907 10,764 48 12,640 9,734 45,500 45,550 11,720 9,464 13,929 10,784 48 12,661 9,751 45,550 45,600 11,741 9,480 13,952 10,800 18	12.682 9.769 45.600 45.650 11.762 9.497 13.974 10.819 48 12.703 9.786 45.600 45.700 111.783 9.513 13.997 10.8854 48 12.724 9.804 45.700 45.750 11.804 9.530 14.019 10.854 48 12.745 9.801 45.750 45.800 11.805 9.546 14.042 10.897 148	12.766 9.839 45.800 45.850 11.846 9.553 14.064 10.889 48. 12.2787 9.856 45.850 45.900 11.887 9.579 14.087 10.905 48. 12.808 9.874 45.300 45.950 11.888 9.555 14.109 10.524 48. 12.829 9.891 45.950 46.000 11.909 9.612 14.132 10.941448.	100	12,850 9,909 46,000 46,050 11,930 9,629 14,154 10,959 49 , 12,821 9,956 46,500 45,100 11,951 9,665 14,77 10,994 49 , 12,892 9,944 46,100 45,150 11,972 9,662 14,199 10,994 49 , 12,93 9,964 46,150 46,200 11,993 9,678 14,222 11,011, 49 ,	12.934 9.979 46.200 46.250 12.014 9.695 14.244 11.029 49, 12.955 9.996 46.250 45.300 12.055 9.711 14.267 11.066 49, 12.956 10.014 46.300 45.300 12.056 9.711 14.269 11.064 49, 12.997 10.031 46.350 46.400 12.077 9.744 14.312 11.081 49,	13.018 10.04 9 46,400 46, 450 12.098 9.761 14,334 11,099 49 , 13.039 10.066 46,450 46,550 12,119 9,777 14,357 11,116149, 13.060 10.060 46,550 12,119 9,794 14,379 11,13449, 13.081 10,101 46,550 46,600 12,161 9,810 14,402 11,15549,	13.102 10.19 46.600 46.6 50 J2.182 9.827 14,424 11,176,49, 13.123 10.156 46.500 46.75 0 12.203 9.83 14,47 11.189,49, 13.144 10.136 46.700 46.75 0 12.224 9.860 14,469 11.218149, 13.165 10.171, 46 ,750 46.8 00 J2.225 9.876 14,492 11,23 j 49,	13,186 10,189 46,800 46,850 12,266 9,893 14,514 11,260 49, 13,2207 10,206 46,850 46,900 12,287 9,909 14,537 11,281 49, 13,228 10,224 46,900 46,950 12,308 9,926 14,559 11,332 49,1 13,249 10,241 46,950 47,000 12,329 9,942 14,582 11,333 49,1	by a qualitying widow(er)
1985 Tax Table—Continued If line 37 (taxable licome) is—	it Single Marine	41,000	41,050 9,917 7 41,100 9,936 7 41,150 9,955 8 41,200 9,974 8	.350 9.993 .300 10.012 .350 10.031 ,400 10.050	41,450 10,069 8 41,500 10,088 8 41,550 10,107 8 41,600 10,126 8	41,650 10.145 8. 41,700 10.164 8. 41,750 10.183 8. 41,800 10.202 8.	41,850 10,221 8,41,900 10,240 8,41,950 10,278 8,42,000 10,278	42,000	42,000 42,050 10,297 8,305 42,050 42,100 10,315 8,345 42,100 42,150 10,354 8,355	42,250 10,373 8 42,300 10,392 8 42,350 10,411 8 42,400 10,430 8	0,449 8 0,468 8 0,487 8 0,506 8	0,525 8 0,544 8 0,563 8 0,582 8	0,601 0,620 0,639 8,939 8,839	000	43,050 10.677 8 43,100 10.696 8 43,150 10,715 8 43,200 10,734 8	43,250 10,754 8 43,300 10,775 8 43,350 10,796 8 43,400 10,817 8	43,450 10,838 8 43,500 10,859 8 43,550 10,880 8 43,600 10,901 8	13,650 10.922 8 13,700 10.943 8 13,750 10.964 8 13,800 10.985 8	43,850 11,006 8 43,900 11,027 8 43,950 11,048 8 44,000 11,069 8	lumn must also be used
And you are—	Single Marred Marred Head ting of a jointly sepa house Your tax is—		777 6.989 796 7.005 815 7.022 834 7.038	853 7.055 10.834 8 872 7.071 10.855 8 891 7.088 10.876 8 910 7.104 10.897 8	7,121 10 918 8 7,137 10 939 8 7,154 10 960 8 7,170 10,981 8	7.187 11 7.203 11 7.220 11 7.236 11	7.253 7.269 7.286 7.302		157 7.319 176 7.335 195 7.352 214 7.368	233 7 385 11 254 8 579 252 7 401 11 275 8 596 271 7 418 11 296 8 614 290 7.434 11 317 8 631	7 451 11 338 8 7.467 11 359 8 7.484 11 380 8 7 500 11 401 8	385 7 517 11,422 8,719 404 7 533 11443 8,736 423 7,550 11464 8,754 442 7,566 11485 8,771	1 7.583 11506 8.789 0 7.599 11527 8.806 9 7.616 11548 8.824 8 7.632 11,569 8.841		7.649 7.665 7.682 7.698	7,715 7,731 7,748 7,764	7,781 7,797 7,814 7,830	7,847 11 842 9 7 863 11 863 9 7 880 11 884 9 7,896 11,905 9	7,913 11,926 7,929 11,947 7,946 11,968 7,962 11,989	Continued on next page
If line 37 (taxable income) is—	# See								6666	92.2	00000 100000	92.44	9,461 9,480 9,499 9,518		9.50	6.00 6.00 6.00 6.00	9.6 9.7 9.7	7,000	0.000	
	Head At ool a least house hold	38,000	7,123 38,000 7,139 38,050 7,155 38,100 7,171 38,150	7.187 38,200 38 7.203 38,250 38 7.219 38,300 38 7.235 38,350 38	7.251 38,400 7.267 38,450 7.284 38,500 7,301 38,550	7.336 38,650 7,336 38,650 7,354 38,700 7,371 38,750	7,389 38,800 7,406 38,850 7,424 38,900 7,441 38,950	39,000	7,459 39,000 39,050 7,476 39,050 39,100 7,494 39,100 39,150 7,511 39,150 39,200	7.529 39,200 39,250 9,7546 39,300 39,300 9,7564 39,300 39,350 9,7581 39,350 39,400 9,	7,599 39,400 39,450 9,7,616 39,450 39,500 9,7,634 39,500 39,550 9,7,631 39,550 39,600 9	39.650 39.700 39.750 9.39.800	39,800 39,850 9 39,850 39,900 39,950 40,000 9 39,950 9	40,000	7 809 40,000 40,050 9 7.826 40,050 40,100 9 7.844 40,100 40,150 9 7.861 40,150 40,200 9	7,879 40,200 40,250 9 7,896 40,250 40,300 9 7,914 40,300 40,350 9 7,931 40,350 40,400 9	7.949 40.400 40.450 9 7.966 40.450 40.500 9 7.984 40.500 40.550 8.001 40.550 40.600 9	019 40.600 40.650 9 036 40.650 40.700 9 054 40.700 40.750 9 051 40.750 40.800 9	089 40,800 40,850 9 106 40,850 40,900 9 124 40,900 40,950 9 141 40,950 41,000	
And you are—			7,655 6.079 9,490 7,123 38,000 7,672 6.093 9,511 7,139 38,050 7,689 6,107 9,532 7,155 38,100 7,706 6,121 9,553 7,171 38,150	7,723 6,135 9,574 7,187 38,200 7,740 6,149 9,595 7,203 38,250 7,757 6,163 9,616 7,219 38,300 7,774 6,177 9,637 7,235 38,350	7.791 6.191 9.658 7.251 38.400 7.808 6.205 9.679 7.267 38.450 7.827 6.219 9.700 7.284 38.500 7.846 6.233 9.721 7.301 38.550	7.865 6.247 9,742 7.319 38.600 7.884 6.261 9.763 7.336 38.650 7.903 6.275 9.784 7.354 38.720 7.922 6.289 9.805 7.371 38.750	7,941 6,303 9,826 7,389 38,800 7,960 6,317 9,847 7,406 38,850 7,979 6,331 9,868 7,424 38,900 7,998 6,345 9,889 7,441 38,950	39,	8.017 6.359 9.910 7.459 39,000 39,050 8.036 6.373 9.911 7476 39,050 39,100 8.055 6.387 9.952 7.494 39,100 8.074 6.401 9.973 7,511 39,150 39,200	8.093 6.415 9.994 7.529 39,200 39,250 9,8112 6.429 10,015 7.546 39,250 39,350 9,8131 6.443 10,056 7.564 39,350 39,350 8150 6.457 10,057 7.581 39,350 39,400 9,	8 169 6471 10 078 7.599 39,400 39,450 9,8 188 6485 10 099,7616 39,450 39,500 9,8 207 6499 10 120 7.634 39,500 39,500 9,8 226 6.513 10 141 7.651 39,550 39,600 9	8 245 6 527 10 162 7.669 39,600 39,650 9,8 264 6,543 10 183 7,068 39,650 39,750 9,8 283 6.560 10,204 7,704 39,750 39,800 9,8,302 6,576 10 225 7,721 39,750 39,800	8.321 6.593 10 246 7,739 39.800 39.850 9 8.340 6009 10.267 7,756 39.850 39.900 9 8.359 65.26 10.288 7,774 39.900 39.950 8.378 6.642 10.309 7,791 39.950 40.000		8.397 6.659 10.330 7 809 40,000 40,050 9 8 8 415 6.657 10.331 7 826 40,050 40,100 9 8 435 6.692 10.372 7 844 40,100 40,500 9 8 8 454 6.708 10,393 7.861 40,150 40,200 9	8 473 6.725 10.414 7.879 40,200 40,250 9 49,200 40,250 9 5,300 9 8,511 6.758 10,456 7.914 40,300 40,350 9 8,530 6.774 10,477 7.931 40,350 40,400 9	8.549 6.791 10,498 7.949 40,400 40,450 9 8.548 6807 10,519 7964 40,450 40,500 9 8.587 6.824 10,540 7.984 40,500 40,550 9 8.606 6.840 10,561 8.001 40,550 40,600	8 625 6.857 10.582 8.019 40.600 40.650 9 644 6.873 10.603 8 0354 6.650 40.700 9 8 663 6.890 10.644 8.054 40.700 40.750 9 8 682 6.906 10.645 8.071 40.750 40.800 9	8,701 6,923 10,666 8,089 40,800 40,850 9 8,720 6,939 10,687 8,105 40,850 40,900 9 8,739 6,956 10,729 8,124 40,900 40,950 9 8,758 6,972 10,729 8,141 40,950 41,000 9	
you are—	At But Single Marred Marred Head less than profile span than profile separate house than Separate house that Separate house house that Separate house house house that Separate house house house house house		35,000 35,050 7,655 6,079 9,490 7,123 338,000 35,050 35,100 7,672 6,093 9,511 7,139 38,050 35,150 7,686 6,102 9,532 7,155 38,100 35,150 35,200 7,706 6,121 9,553 7,171 38,150	35.200 35.250 7.723 6.135 9.574 7.187 38.200 35.300 53.300 7.740 6.149 9.595 7.203 38.250 35.300 35.300 7.757 6.163 9.616 7.219.83.300 35.350 35.400 7.774 6.177 9.637 7.235 38.350	35,400 35,450 7.791 6.191 9.658 7.251 38,400 35,450 7.808 6.205 9.679 7.267 38,450 35,550 7.827 6.219 9.707 7.284 38,550 35,550 7.887 6.233 9.721 7.301 38,550 35,550 35,650 7.886 6.233 9.721 7.301 38,550	35,600 35,650 7.865 6.247 9,742 7.319 38,600 35,600 35,700 7.884 6.261 9,763 7.336 38,550 35,700 35,700 7.922 6.289 9.805 7.371 38,750	35,800 35,850 7,941 6,303 9,826 7,389 38,800 35,805 35,900 7,940 6,331 9,847 7,406 38,850 35,900 35,	39,	36,000 36,050 8017 6,359 9910 7,459 39,000 39,050 36,000 36,100 80,56 6,333 9,331 7,451 39,050 39,100 36,100 36,100 80,55 6,387 9952 7,494 39,100 39,100 36,100 36,120 8074 6,401 9973 7,511 39,150 39,200	36,200 36,250 8.093 6,415 9,994 7,529 39,200 39,250 9,38,5250 8,3250 39,3260 39,3250 35,300 81,25 6,429 10015 7,546 39,300 39,330 9,356,300 36,300 36,300 36,300 8131 6,443 10,036 7,581 39,330 39,400 36,350 36,400 8 150 6,457 10,057 7,581 39,350 39,400 9,36,350 36,400	36,400 36,450 8169 6,471 10,078 7,599 39,400 39,450 9,36,400 36,500 818 6,485 10,109 7,616 39,550 9,36,550 8,550 8,550 8,550 8,250 8,250 6,513 10 141 7,651 39,550 39,600	36,600 36,650 8,245 6,527 10 162 7,669 39,600 39,650 9,36,650 8,700 8,570 8,6543 10,887 7,688 39,650 34,700 18,700 38,750 8,283 6,560 10,204 7,704,39,700 39,750 36,800 8,302 6,576 10,225 7,721 39,750 39,800 9	36,800 36,850 8,321 6,593 10,246 7,739 39,800 39,850 9 36,890 8,390 83,800 83,900 83,900 83,900 83,900 83,900 83,900 83,788 6,626 10,288 7,734 39,900 39,950 37,000 8,378 6,642 10,309 7,791 39,950 40,000	100	37,000 37,050 8.397 6,659 10,330 7809 40,000 40,050 9 37,050 837,000 8,416 6,675 10,325 7844 40,000 40,150 37,100 37,120 8,454 6,708 10,332 7,844 40,100 40,150 37,150 37,200 8,454 6,708 10,333 7,861 40,150 40,200 9	37,200 37,250 8 473 6,725 10,414 7,879 40,200 40,250 9 37,250 37,350 8,435 6,741 10,455 7,896 40,250 40,300 9,37,300 8,511 6,758 10,465 7,931 40,350 40,350 37,350 8,530 6,774 10,477 7,931 40,350 40,400 9	37,400 37,450 8.549 6.791 10,498 7.949 40,400 40,450 9 37,450 37,550 8.587 6.887 10,549 7.986 40,450 40,550 9 37,550 37,550 8.587 6.884 10,540 7.987 6.050 40,550 9 37,550 37,600 8.606 6.840 10,561 8.001 40,550 40,560 9	37.600 37.650 8 625 6.857 10.582 8.019 40.600 40.650 9 37.650 37.750 8 649 8 6873 10.503 8 0.36 40.550 40.750 9 37.750 8 663 8 689 0.10 6.4 8.051 40.750 40.750 9 8 663 6 8 6 8 6 8 8 6 8 8 6 8 8 6 8 8 6 8	37,800 37,850 8,701 6,923 10,666 8,089 40,800 40,850 9 37,850 8,729 6,939 10,687 8,106 40,850 40,950 9 37,990 37,990 8,739 6,956 10,708 8,124 40,900 40,950 37,950 8,758 6,957 10,729 8,141 440,550 41,000 9	idow(er)
And you are—	but Single Married Married Head sss lointly thing of a lointly regal house Your tax is—	000	635 5.239 8.230 6.163 35.000 35.050 7.655 6.079 9.490 7.123 38.000 652 5.253 8.251 6.197 35.000 35.100 7.705 6.093 9.517 7.133 38.000 662 5.253 8.272 6.197 35.000 35.100 7.872 6.093 9.517 7.135 188.000 666 5.281 8.293 6.211 35.150 35.200 7.706 6.121 9.553 7.175 188.100	703 5,295 8,314 6,227 35,200 35,250 7,723 6,135 9,574 7,187 38,200 770 5,509 8,335 6,224 3,325,0 3,330 0,5130 6,149 5,50 5,720 38,230 77,55 6,153 9,519 5,720 7,54 5,337 8,377 6,275 35,350 35,360 7,774 6,177 9,637 7,235 38,370 5,725 35,350 35,400 7,774 6,177 9,637 7,235 38,350 7,235 38,350 7,774 6,177 9,637 7,235 38,350 7,235 38,350 7,774 6,177 9,637 7,235 38,350 7,235 38,350 7,774 6,177 9,637 7,235 38,350 7,235 38,350 7,774 6,177 9,637 7,235 38,350 7,235 38,350 7,774 6,177 9,637 7,235 38,350 7,235 38,350 7,774 6,177 9,637 7,235 38,350 7,235	771 5,351 8,398 6,291 35,400 35,450 7.791 6,191 9,658 7,251 38,400 778 5,355 8,419 6,507 35,450 35,500 7,808 6,205 9,679 7,267 38,450 865 5,379 8,440 6,320 33,540 35,550 1,782 6,219 9,700 7,284 38,500 822 5,393 8,441 6,339 35,550 35,500 7,846 6,233 9,721 7,201 38,550	407 8.482 6.355 35.600 35.650 7.865 6.247 9.742 7.319 38.600 4.21 8.503 6.313.35.600 35.700 7.884 6.261 9.763 7.351 38.6500 4.35 8.852 6.361 38.6500 4.35 8.852 6.361 38.7500 7.893 6.275 9.784 7.853 88.700 449 8.545 6.403 35.750 35.800 7.932 6.289 9.805 7.371 38.750	907 5,463 8,566 6,419 13,800 35,850 7,941 6,303 9,826 7,389 18,800 9,94 5,477 8,587 6,42 3 3,5300 7,320 6,531 9,687 7,441 13,900 9,548 5,505 8,629 6,467 13,595 36,000 7,998 6,345 9,889 7,441 138,950 9,58 5,505 8,629 6,467 13,595 36,000 7,998 6,345 9,889 7,441 138,950	960 39,	5.519 8.650 6.483 36.000 36.050 8.017 6.359 9.910 7.459 39.000 39.050 5.533 8.671 6.499 36.059 35.100 8.05 6.337 9.931 7.459 38.050 39.100 5.478 8.826 5.515 8.820 8.515 8.000 38.250 8.055 8.878 9.52 7.444 39.100 39.150 6.551 8.878 5.5200 8.055 8.078 6.401 9.973 7.511 39.150 39.200	734 6.547 36.200 36.250 8.093 6.415 9.994 7.529 39.200 39.250 9.775 6.559 36.250 8.300 811 6.431 10.036 7.56 6.593 36.230 8131 6.431 10.036 7.564 39.300 39.350 797 6.595 36.350 36.400 8156 6.457 10.057 7.581 39.350 39.400 9	5 631 8,818 6,611 36,400 35,450 8 169 6,471 10 078 7,599 39,400 39,450 9,565 8 839 6,642 35,500 6,500 8 188 6,485 10 099 7,616 38,440 39,500 9,555 8 8860 6,643 5,500 8,650 8 20,800 12,0 7,644 39,500 36,500 8,50	5.687 8.902 6.675 36.600 36.650 8.245 6.527 10.162 7.669 39.650 39.650 9.571 10.162 7.669 39.650 33.700 9.571 8.942 6.591 36.650 35.700 8.28 6.545 10.183 7.686 39.550 33.700 9.571 8.944 6.777 36.700 35.700 8.28 6.560 10.204 7.704 39.700 39.750 5.728 8.985 6.723 36.750 36.800 8.302 6.576 10.225 7.721 39.750 39.800 9	8.986 6,739 36,800 36,850 8,321 6,593 10,246 7,739 39,800 39,850 9,00 7,555 56,890 36,900 8,320 6,500 10,67 7,754 39,820 33,900 9,028 6,774 39,900 36,950 8,59 6,565 10,288 7,744 39,900 38,950 9,049 6,787 36,900 36,950 8,78 6,642 10,309 7,791 39,950 40,000 9	37,000 40,	9,070 6,803 37,000 37,050 8,397 6,659 10,330 7,809 40,000 40,050 9,910 6,819 37,050 37,100 8,416 6,675 10,331 7,824 40,050 40,100 9,112 6,835 37,100 37,150 8,435 6,629 10,332 7,844 40,100 40,150 9,113 6,835 37,100 37,200 8,454 6,708 10,393 7,861 40,150 40,200 9,133 6,851 37,150 37,200 8,454 6,708 10,393 7,861 40,150 40,200 9	5.855 9 154 6.867 37.200 37.250 8 473 6.725 10.414 7.879 40.200 40.250 9 5869 9.175 6.883 37.250 37.300 8.25 6.7414 7.879 40.200 40.250 9 5.869 9.156 6.899 37.300 37.350 8.511 6.758 10.465 7.914 40.300 40.350 9 5.897 9.217 6.915 37.350 37.350 8.515 6.774 10.477 7.931 40.350 40.400 9	451 5.911 9.238 6.931 37.400 37.450 8.549 6.791 10.498 7.949 40.400 40.450 9 9 6.525 9.299 6.941 37.540 37.500 8.586 6.807 10.519 7.964 40.500 40.550 9 485 5.939 9.280 6.953 37.500 37.550 8.587 6.824 10.540 7.994 40.500 40.550 9 502 6.953 37.500 37.500 8.606 6.840 10.561 8.001 40.550 40.600 9 502 5.953 9.301 6.979 37.550 37.600 8.606 6.840 10.561 8.001 40.550 40.600 9	9,322 6,995 37,600 37,550 8625 6,857 10,582 8,019,40,600 40,650 9,9,33 7,011 37,633 37,700 8,644 6,893 1,063 8,045 4,0550 4,0700 9,384 7,021 37,700 37,750 8653 6,890 10,648 8,054 40,700 44,750 9,385 7,043 37,750 37,800 8682 6,906 10,645 8,071 40,750 40,800	6.023 9,406 7,059 37,800 37,850 8,701 6,923 10,666 8,089 40,800 40,850 96,037 9,442 7,075 37,590 37,900 8,725 6,599 10,688 8,106 40,880 40,950 90 90 6,051 9,448 7,091 37,900 37,950 8,739 6,551 10,708 8,124 40,950 40,950 6,055 9,465 7,107 37,950 38,000 8,758 6,972 10,729 8,141 40,950 41,000	t also be used by a qualifying widow(er)

1985 Tax Rate Schedules Your zero bracket amount has been built into these Tax Rate Schedules.

1985 Optional State Sales Tax Tables

Your itemized deduction for general sales tax paid can be estimated from these tables pius any qualifying sales taxes paid on the items insted on page 20 To use the tables

Caution: You must use the Tax Table instead of these Tax Rate Schedules if your taxable income is less than \$50,000 unless you use Schedule G, Income Averaging, to figure

than \$50,000, use the rate schedules on this page to figure your tax. In that case, even if your taxable income is less your tax

string frithe amount on over— Enter on from 1040. 37.5 annount on over— from 1040. 50.ee.— annount on from 1040. from 1040. 50.ee.— annount on from 118. enter on 118. 67.60 4.580 824.00. e0.50. 67.60 9.050 1.971.60. 220. 115.40 13.971.60. 2.00. 1.971.60. 115.40 18.940 2.637.60. 2.46. 24.460 29.970 3.627.40. 2.86. 29.970 35.490 46.520 7.271.60. 3.56. 65.50 7.271.60. 1.93. 4.65. 2.65. 6.56. 2.66. 29.970 86.520 7.271.60. 4.28. 6.56. 3.54. 6.56. 3.66. 3.66. 3.66.	che	Schedule X Single Taxpayers Use trus Schedule if you checked Filing Status Box 1 on Form 1040—	Box 1 on	Schedule Z Unmarried I (including certail the instructions) Use this sched Form 1040—	le Z ied Heads ertain married ions) chedule if you	Schedule Z Ummarried Heads of Household (including certain married persons who live apart—see page 5 of the instructions) Use this schedule if you checked Filing Status Box 4 on Form 1040—	-see page 5 o
\$2390		Enteron Form 1040 Inte 38	of the amount over—	if the amount Form 1040.1 37 is Over—		Enter an Form 1040, line 38	of the amount over—
35.390 4.580 6.760 52.09.0.11% 3.540 6.760 52.09.0.12% 6.760 9.050 502.50.14% 6.760 12.280 15.610 1.372.0.18% 11.240 15.610 18.940 1.971.60.20% 13.430 18.940 2.460 2.627.60.28% 22.4460 29.970 35.490 2.575.0.12% 25.970 46.520 7.271.60.42% 35.490 63.070 85.130 18.08.310.42% 57.550 112.720 2.900 11.32.10.42% 85.130 85.130 18.720 2.900 11.32.10.48%		-0-		0\$	\$2,390	-0-	
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29,970 46,520 7,21,60+,35% 46,520 7,21,60+,35% 46,520 63,070 11,132,10+,42% 63,130 18,033,10+,45% 57,550 112,720 28,010,10+,48% 15,130 15,720 28,010,10+,48% 15,130 15,720 28,010,10+,48% 15,130		2.848.50 + 26%	18,940	29.970	35,490	5,505,20+32%	29,970
29,970 46,520 63,070 11,132.10+42% 53,5490 63,070 85,130 18,083.10+45% 43,190 85,130 112,720 28,010.10+48% 57,550 112,720 41,253.30+50%		4,283.70 + 30%	24,460	35,490	46,520	7.271.60 + 35%	35,490
35.490 63.070 85.130 18.083.10+45% 43.190 85.130 112,720 28.010.10+48% 57.550 112,720 41,253.30+50% 85.130		5,936.70 + 34%	29,970	46,520	63,070	11.132.10 + 42%	46,520
43.130 85.130 112.720 28.010.10+48% 57.550 112.720 41,253.30+50% 185.130		7,813.50 + 38%	35,490	63,070	85,130	18.083.10 + 45%	63,070
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	m	0,009.10 + 50%	85,130				•

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Schedule Y

Married Taxpayers and Qualifying Widows and Widowers

Married Filing Joint Returns and Qualifying Widi Widowers Use this schedule if you checked Filing Status Box on Form 1040—

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5 720	11%	\$3,540	1.770	
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12 390	502.60 + 14%	7.910	3,955	
16 650	1,129.80 + 16%	12,390	6,195	
21,020	1,811,40 + 18%	16,650	8.325	
25 600	2,598.00 + 22%	21,020	10.510	
1 120	3,605.60 + 25%	25,600	12,800	
36 630	4,985 60 + 28%	31,120	15,560	
47 670	6.528 40 + 33%	36,630	18,315	
62 450	10,171.60 + 38%	47,670	23,835	
89,090	15,788.00 + 42%	62,450	31,225	•
13 860	26.976.80 + 45%	89,090	44,545	5
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\$1.770	2,860	3,955	6,195	8,325	10,510	12,800	15,560	18,315	23,835	31,225	44,545	56,930	84,510	
0\$	1.770	2,860	3,955	6,195	8.325	10,510	12,800	15,560	18,315	23,835	31,225	44,545	56,930	84,510
	\$3,540	5,720	7.910	12,390	16,650	21,020	25.600	31,120	36,630	47,670	62,450	89,090	113.860	169,020
	100	2%	9%	°991	9%	290	%5	°8%	33%	%8%	12%	, S	%61	%0

2,860 3,955 6,195 8,325 10,510 12,800 15,560 18,315 23,831 23,831 31,225 44,545 56,930 84,510

		San ara	
	1 Local sales tares are not included. Add an amount based on the ratio between local and state sales fair rates. considering the number of months each rate has in in effect.	1 Constitute Landau and management and provided the anomal management of the constitution and all when Advanced Control Costs Total Revent Rocks San Favorior San Marker and Sang Cut Coultry, and Reperent of the Landau Coultry and Landau C	2
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	 Local sales taxes are not included. Add an amount based on the ratio between the local models (as rates considering the number of months each rate has been in effect.) 	 Tocal select bases are not included dather amount place. Tocal select bases are not closed of 18 - 9 1 percent local sales (as it should be selected to 18 - 9 1 percent local sales (as it should be selected to 18 - 9 1 percent local sales). Tocal selected of the date of the selected to 18 - 9 1 percent local sales (as it should be selected to 18 - 9 1 percent local sales). Selected of the date of the date of the date of the selected to 18 - 9 1 percent local sales (as it should be selected to 18 - 9 1 percent local sales). 	
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	tax ra	cal sa cal sa l year countr of the	
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	the loc	ransp Maten	he tal

may be added to

Includes the sales tax on electricity instituting as and telephone. The Illinois table is based on a combred 6 percent rate (5 state 1 local) Rescientio DU page. Mane Lake Michemy and Will counties may add 5 percent. Cook county may add 19.

Page 43

Step 3 B—II vour income is over \$40 000 but not income is over \$40 000 but not declaration interaction to the stage of the income for each \$5 000 fee part \$5 Step 3 C—If your income is over \$100 000 your assets the deduction is limited to the deduction for income of \$100 000 T by use your sales tan deduction use Step 3 B but donn ig over \$100 000 (If you kept records that show you paid more sales tax than the table for yo state indicates, you may claim the higher amount on Schedule A, Inne Ba) raifoad retirement benefits, dividend's exclusion, deduction for a married couple when both work, and public assistance payments

Step 2—Count the number of exemptions for you and your family. Do not count exemptions claimed for being 65 or over or blind as gard of your family size. Step 3.4—If your total available income is not ove \$40 000 find the income line to your state on the labbles and read across to find the amount of sales tax it your family size.

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Massachusetts Indiana 20 Dist. of Columbia 125 145 164 164 198 229 228 226 226 226 226 226 330 330 331 331 331 173 203 256 230 330 330 336 336 347 440 444 444 446 513 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,00 Connecticut * Fig. 4. 25 (1974) 17 (1974 200 1859 186 227 246 227 246 264 281 281 334 336 336 411 411 8 Maine? 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Footnotes continued on next page.

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	Have over \$400 of int Have over \$400 of div	 Have over \$400 of interest income (complete Part III) Have over \$400 of dividend income (complete Part IV) 			1 List name of payer Amount	1
Parti	Deduction for a married c Complete this part to figure t Attach Schedule I to Form I	Deduction for a married couple (Illing a joint return) when both work (see Complete this part to figure the amount you can deduct on Form 1040A, line 12. Attach Schedule I to Form 1040A	work (see page 20) The 12.			
	1 Wages, salarres, tips, etc., from Form 1040A, line 6. 2 IRA deduction, if any, from Form 1040A, line 11. 3 Subtract line 2 from line 1. Write the result. 4 Write the amount from line 3, column (a) or (b) abo	(a) You 2	(b) Your spouse		50 W W W W W W	
	6 Multiply the amount on answer here and on Form	Write your	= 9) w w	
Part II	Credit for child and dependent care expense: Complete this part to figure the amount of credit ys 1040A, line 21a. Attach Schedule 1 to Form 1040A.	Credit for child and dependent care expenses (see page 23) Complete this part to figure the amount of credit you can take on Form 1040A, line 21a. Attach Schedule 1 to Form 1040A.		Part IV	2 Add amounts on line 1. Write the total here and on Form 1040A, line 7. 2 Dividend Income (see page 16)	1
	1 Write the number of quali- instructions for the definit	1 Write the number of qualifying persons who were cared for in 1985. (See the instructions for the definition of a qualifying person.)			Compress this part and attach ochequies to Form Lower high received over 5400 in dividenda.	1
	2 Write the amount of qual 1985 for the care of the qu. \$2,400 (\$4,800 if you paid it	1	2		Allouin	
	3 • If unmarried at the end of 19 • If married, filing a joint retu a. Write vour earned income	 If unmarried at the end of 1985, write your earned income on line 3c. OR If married, filing a joint return for 1985, you must complete lines 3a and 3b. Witter voir earned income 			9 60 99 9	
	 b. Write your spouse's earned income c. Compare the amounts on lines 3a ar 	1d 3b			A 60 A	
	the two amounts on line 3c.		3c		9 69 6	
	amounts here. 5 Write the percentage from	5	4		9 00 00	
	Form 1040A, line 15.	D. Company			s s s	
		is: If line I5 is: is:				
	But not Over—over—	But not Over— over—			2 Add amounts on line 1. Write the total here and on Form 1040A, line 8a.	1
	_	\$20,000 - 22,000				
		28% (.28) 24,000 25,000 22% (.22) 28% (.23) 24,000 26,000 27% (.22) 28% (.23)				
		28,000 20°C (.20)				
	A Multiply the concerns		×			
		wouldby the amount on time 4 by the percentage on line 5. Write the result here and on Form 1040A, line 21a	= 9			
					SILITERY PROFESSION OF LANCES AND AND AND AND AND AND AND AND AND AND	а.
					60.5. GUERNARM FRITING OFFICE 1905-40.5	

Form	Department of the Treasury - Internal Revenue Service Income Tax Return for		1985	Instructions for Form 1040EZ
1040EZ	1			You can use this form if:
Name &	Use the IRS mailing label. If you don't have one, please print:	Please print your numbe	•	Your filing status is single.
Scaling		1234567890		rou do not claim exemplicans for being os of over, On tot being mind. You do not claim any dependents.
		Vour social security our her		Your taxable income is less than \$50,000.
	Print cour name above first initial last			You begoet only vertain cash chantaine contributions, see bosh uctions for the 4, order. You had only wages, salaries, and tips, and your interest income was \$400 or less. Caution: If you
	Present home address inumber and street!			received tips (iocluding allocated tips) that you did not report to your employer, you may not be able to use Form 1040EZ. See page 15 io the Instructions for preparing 1040EZ and 1040A.
	City from orportoffice state and ZIP code	Yes No		If you cao't use this form, you must use Form 1040A or Form 1040 instead. See pages 4 through 6 in the instruction booklet. If you are uncertain about your filing status, dependents, or exemptions, read the
	Presidential Election Campaign Fund Do you want \$1 of your tay to go to this fund?		Completing	step. by-step iostructions for Form 1040A that begin on page 7. It will make it easier for us to rocoese sour return if son do the following:
Figure		Dollars		1. Keep your numbers inside the boxes.
your	 Total wages, salaries, and tips. This should be shown in Box 10 of vour W-2 form(s). (Attach vour W-2 form(s).) 	м 10		2. Do not use dollar sigos. Von mou find adaptatore essive if any round off cents to whole dollars. See neas 13 of the instruction
Š	2 Interest income of \$400 or less If the total is more		_	booklet for details.
	- 1			Name and address Use the mailing label we sent von. After von complete vour return, carefully place the label in the name
Attach		E		and address area. Mark through any errors on the label and print the correct information right on the label. If you don't have a label, priot the informatioo on the name and address lines.
Copy B of	3 Add line I and line Z. I his is your adjusted gross income		_	Presidential election campaign fund
W.2 here	4 Allowable part of your cash charitable contributions. See instructions for line 4 on back of this form.	4		Congress set up this bind to help pay for frestochtial retection campagins. Fou may have one of your cax dollars go to this fond by checking the "Yes" box. Checking the "Yes" box does not chaoge the tax or refined shown on your reterm.
				Figure your tax
	5 Subtract line 4 from line 3.			Line 1. Enter on line 1 the total amount you received in wages, salaries, and tips. This should be shown in Box 10 of your 1985 wage statement(s). Form W-2. If you don't receive your W-2 form by February
				15, contact your local IRS office. Attach the first copy or Copy B of your W-2 form(s) to your return.
	6 Amount of your personal exemption.	<u>-</u>	- 10	Line 2. Enter on line 2 the total interest income you received from all sources, such as banks, savings and loans, and credit unions. You should receive a Form 1099-INT from each institution that paid
	7 Subtract line 6 from line 5. If line 6 is Isrger than line 5,	E	*****	you interest. You canoot use Form 1040EZ if your total interest income is over \$400.
	enter 0 on line 7. This is your taxable income.			Line 4. You can deduct one-half of what you gave to cash uncliding checks and modey of derist) to qualified charitable organizations in 1985. But if you gave \$3,000 or more to any one organization, or
	8 Enter your Federal income tax withheld. This should be			you made aoy noncash contributions, you cannot use Form 1040EZ. See page 20 of the instruction booklet for information on qualified charitable organizations and other limitations. Enter on line 4
	- 1			one-half of your total cash contributions.
	9 Use the single column in the tax table on pages 31-36 of the Form 1040A instruction booklet to find the tax on	E		Line D. Every Laxibager is emuteu to one 8,1,940 personal exemption. If you are also enture to additional exemptions for being 65 or over, 1,040 blindness, for your spouse, or for your dependent children or other dependents von cannot use Form 1140FZ.
Dortund	your taxable income on lioe 7. Enter the amount of tax.			Line 8. Enter the amount of Federal income tax withheld. This should be shown in Box 9 of your 1985
Jo	10 If line 8 is larger than line 9, subtract line 9 from line 8.			W-2 form(s). If you had two or more employers and had total wages of over \$39,600, see page 25 of the instruction booklet. If you want IRS to figure your tax for you, complete lines 1 through 8, sign, and
amonnt	Enter the amount of your refund.			date your return. If you want to figure your own tax, continue with these instructions.
you owe	:	E		Line 9. Use the amouot on line 7 to find your tax to the tax table oo pages 31-36 of the instruction booklet. Be sure to use the column in the tax table for single taxpayers. Foter the amount of tax on
payment here	- 1			line 9. If your tax from the tax table is zero, enter 0.
Sign	I have read this return. Under penalties of perjury, I declare that to the best of my knowledge and helief, the return is true,	I declare n is true, For IRS Use Only—Please		Refund or amount you oweCompare line 8 with line 9
return	correct, and complete.	L		Line 10. It the 6 is target than the 9, you are entitled to a retuing, Substact three 5 from the 5, and the result on line 10.
	Your signature Date	1 234 5		Line 11. If line 9 is larger than line 8, you owe more tax. Subtract line 8 from line 9, and enter the state of line 1. Attact your check of the following order for the full amount. Write your social security many to the following the follo
				idilloti did 1300 Folili turotzi, on you paymen.
				Sign your return You must sign and date your return. If you pay someone to prepare your return, that person must also sign it below the space for your signature and supply the other information required by IRS. See page 28.
			Mallind	File your return by April 15, 1986. Mail it to us in the addressed envelope that came with the
For Privac	For Privacy Act and Paperwork Reduction Act Notice, see page 41	ge 41, Form 1040EZ (1985)	Ę	instruction booklet. If you don't have an addressed envelope, see page 30 of the instruction booklet for the address.

Part I If you received more than \$400 in interest income, you must complete Part I and list ALL interest received. If you received interest as a nominee for another, or you received or paid accrued interest on securities transferred between income care interest payment dates, see page 02. Interest income care instructions and show name of Amount incition. Interest income from seller financed mortgages (See Instructions and show name of Interest income from seller financed mortgages (See Instructions and show name of Interest income from seller financed mortgages).
Income (See Instruct
Instruc
pages 8 and 22) payer) Asscription of payer by Asscription of payer by Asscription of payer by a
u u
1 1 1 1 1 1 1 1 1 1
Income Capital gain distributions Dividend income Capital gain distributions Instructure
7. Add the amount on line 4. Write the total lese
lf ye
Accounts 124 Accounts 125 126 127 128 128 138 138 138 138 138 138

ervice	Attach to Form 1040 or Form 1041. See Instructions for Schedule C (Form 1040)	C (Form 1040).	09 Internal Revenue Service		18
Name of proprietor			Name of self-employed person (as shown on social security card) Social security number of self-employed person ▶	er of	
Principal business or profession, including product or service (see Instructions)	uct or service (see instructions) B Principal	If business code from page 2	Regular Computation of Net Earnings From Self-Employment		
Business name and address 🔻		0 Employer IO number	Nate: If you performed services for certain churches or church-controlled organizations and you are not a minister or a member of a religious order, see the instructions I Net fram port to (loss) from Schedule F (Form 1040), line 39, and farm partnerships, Schedule K-1	not 1	
menously about to see clanging menols and decounting the decounting method (1) Cost (1) Cost (2) Cost (2) Cost (3) Cost (3) Cost (4) Cost	mentalogy best by some constitution of the co		Yes No 2 Net priorit octors from Schedule C (Form 1040), line 33, Schedule K-1 (Form 1065), line 13a (other than farming), and Form W-2 wages of \$100 or more from an electing church or church-controlled organization (See instructions for other income to report.) Note:	ed 2	
Income	2110		See instructions for kinds of inclination to report. If you have other earnings of \$400 or more that are	are .	
Gross receipts or sales Less Returns and allowances		16	Subject to Set employment (as, include those earnings of mile 2.		
Subtract line 1b from line La and enter the balance here	balance here	Jc 2	- 1		
 Lost of goods sold and/or operations (from Part III, line 8) Subtract line 2 from line 10 and enter the gross profit here. And Andrell Dodge Tab Creding Behind recovered in 108K free Instructions? 	(III, IIIIe 8) profit here also 1985 free Instructions)	3 4a	A Your gross term more (Schodule F (Form 10A0), ine 12), was not most term for the Chedule B Your gross term moreone (Schodule F (Form 10A0), ine 12), was more than \$2,400, or	too t	profite (Schodula
 Willord From Flow Cleur of Return received Other income Add lines 3: 4a and 4b. This is the gross income 	10 11 1303 (SEE 11311 DEITOLS)	4p 2		o loce than	promo (ocucanio
Part II Deductions			of your gross nonlarm income (Schedule C (Form 1040), line 5)		6. 150
6 Advertising	Pension and prolit sharing pla	ans	See instructions for other limitations	•	-
Bad debts from sales or services (Cash Institutions)	23 Rent on business property		3. Maximum income for optional methods 4. Exim Devianal Method	2	00 009,16
	ξησί included in Part	t III below)	income from Schedule F (Form 1040), line 12, and farm partnerships, Schedule K-1 (Form 1065), line		
Car and truck expenses	26 Taxes (Do not include	Windfall		4 u	
Commissions	27 Travel and entertainment		5 Subtract fine 4 from fine 3 from fine 3 6 Nonfarm Optional Method—If you meet test C above, enter the smallest of two thirds (3 ₃) of gross		
Depreciation and section 179 deduction from Form 4562 (not included in Part III	28 Utilities and telephone	White and the second	nonfarm income from Schedule C (Form 1040), line 5, and Schedule K-1 (Form 1065), line 13c (ather than farming), or \$1.600, or .if you elected the farm optional method, the amount on line 5	her 6	
			Part III Computation of Social Security Self-Employment Tax		
Dues and publications	c Subtract line 295 from 293 Woodfall Profit Tay withheld	d 1985	7 First the amount from Part I line I or it was elected the farm notional method. Part III and A	7	_
Employee benefit programs Freight (not included in Part III below)	31 Other expenses (specify)		8 Enter the amount from Part I, line 2, or, if you elected the nonfarm optional method, Part II, line 6	. @	
16 Insurance	Ø T		9 Add lines 7 and 8 It less than \$400 do not full in the rest of the schedule because you are not subject to self-	selt	-
17 Leundry and cleaning 18 Legal and professional services			church controlled organization, complete the schedule unless this line is a loss. See instructions.)	6	
Mortgage interest paid to financial	٦		and self-employment earnings subject to social security	10	\$39.600 00
institutions (see Instructions)	•		raitroad retirement tax (Tier 1) for 1985 is 1.1 a Total social security waves and too froms W- 2 and raitroad retirement		+-
21 Other inferest 8	- 00				
unts in columns for lines 6 through 31g			_		- Cara
It or (loss) Subtract line 32 from line chedule SE, Part I, line 2 (or Form 104)	33 Net profit or (loss). Subtract line 32 from line 5 and enter the result. If a profit, enter on Form 1040, line, and on Schedule SE, Part I, line 2 (or Form 1041, line 5). If a loss, you MUST go on to line 34.	12. 33			
ve a loss, you MUST answer this question, you MUST attach Form 6198. It "No.	34. If you have a loss, you MUST answer this guestion. "Do you have amounts for which you are not at risk in this business (see instructions)?" If Yes I No II "Yes," you MUST attach Form 6198. If "No," enter the loss on Form 1040, line 12, and on Schedule SE, Part Line 2 (or Form 1041, line 5)	ousiness (see Instructions)?"[Part Line 2 (or Form 1041).		11.	
Cost of Goods Sold and/or Op-	Part III Cost of Goods Sold and/or Operations (See Schedule C Instructions for Part	(III		12a	and the second second
y at beginning of year (if different from	 Inventory at beginning of year (if different from last year's closing inventory, atfach explanation) 	2	b Enter your "qualified" U.S. Government wages if you are required to use the worksheet in Part III of		
Furchases less cost of items withdrawn for personal use Cost of labor (do not include salary paid to yourselt)	sonal use sett)	3	5		
Materials and supplies		4	1120		
5 Other costs 6 Addines 1 through 5		9	13 Enter the smaller of three 3 of time 12 at 12 by 118 and enter the lift nee 13 by 118 and enter the	6.0	
Less Inventory at end of year	7 Less Inventory at end of year	7 0	result on line 14	- 13	.118
The second and the place of the	· · · · · · · · · · · · · · · · · · ·			7	

SCHEDULE D	Capit	ai Gains	Capital Gains and Losses		OMB No 1545-0074	Schedule D (Farm 1040) 1985 12 Name(s) as shown on Farm 1040 (Do not entername and social security number if shown on other side)	Page 2 Your social security number
Department of the Treasury	Attach to Form 1040. • Attach to Form 1040. • See Instructions for Schedule D (Form 1040).	5	II STION OF POTINS I USSU-B ▶ See Instructions for Schedule D (Form 1040).	099-E	1985 3	Part IV Summary of Parts II and III	
Name(s) as shown on Form 1040					Your social security number	20 Combine lines 8 and 19, and enter the net gain or (loss) here.	20
Part Summary of F	Part Summary of Forms 1099-8 for Sales of Stocks, Bonds, Etc.	ocks, Bonds,	Etc.			complete lines 21 through 23 and skip lines 24 and 25.	
1a Report here and on line your broker to you on Fr confirmation statement Note Also complete Par for 1985, for barte	1a Report here and on line 37, Part VII, page 2, total sales of stocks, bonds, etc., reported for 1985 by your broker to you on Form(s) 1099-8 or an equivalent substitute statement(s), such as a broker's confirmation statement. Note Also complete Part VII if you received one or more Form(s) 1099-8 or equivalent statement(for 1985, for barting income.	iles of stocks, b ent substitute s nore Farm(s) 10	onds, etc., reportstatement(s), suc	1985 by broker's rement(s)	13	If line 20 shows a gain, enter the smaller of line 19 or line 20. Enter zero of there Is a loss or no entry on line 19 Enter 60% of line 21 Enter 60% of line 22 Enter 20 you may be liable for the alternative minimum tax. See Form 6251. Enter 20 you may be liable for the alternative minimum tax. See Form 6251.	22
Part Short-termCa	Part II Short: term Capital Gains and Losses-Assets Held Six Months or Less (one year	s Held Six Mo	nths or Less (or		or less it acquired before 6/23/84)	24 If line 20 shows a loss, enter one of the following amounts:	
(a) Description of property (Example 100 shares 7% preferred of 12" Co.)	(b) Oate acquired (c) Oate sold (fMo. day. yr) (Mo. day. yr)	(d) Gross sales price	(e) Cost or other basis (see instructions.)	5 gg	(g) G If column (i than (e) sur from	a If line B is zero or a net gain, enter 50% of line 20, b If line 19 is zero or a net gain, enter line 20, or c If line B and line 19 are net losses, enter amount on line 8 added to 50% of the amount on line 19	24
						inter here and as a loss on Form 1040, line 13, the smallest or: The amount or line 24, and thing a separate return), or \$3,000 (\$1,500 tr married and thing a separate return), or	
						Computation of Post-1969 Capital Loss Carryovers from 1985 to 1986 Computation of Post-1969 Capital Loss Carryovers from 1985 to 1986 Compute this part if the loss on line 24 is more than the loss on line 25)	25
						go to line 31.	26
						Subtraction 27 from time 25.	28
						Enter smaller of time 25 or line 28 Subtract line 29 from line 28 This is your short-term capital loss carryover from 1985 to 1986	30
3 Short-term gain from sale A Net short-term gain from a	Short term gain from stallender der principal residence from form 2119, lines 6 of 12. Short term gain from installment sales from Form 625, lines 22 or 30. The Front-term gain or flores from nathracehore. E. communication and stallment.	from Form 2119, 2, lines 22 or 30	ines 6 or 12 2			31 Subtract line 29 from line 25 (Note If you skipped lines 27 through 30. enter amount from line 25.) 3 32 Entertuciss from line 19; if none, entert zero and skipplines 33 through 36.	32
	Add lines 1b through 4 in columns (f) and (g)			J		Subtract line 33 from line 32	34
	Combine columns (f) and (g) of line 5 and enter the net gain or (loss). Short-term capital loss carryover from years beginning after 1969	tgain or (loss) after 1969			7 (ply amount on line 31 by 2 ract line 35 from line 34. This is your long-term capital loss carryover from 1985 to 1985.	35
8 Net short term gain or	Net short term gain or (loss), combine lines 6 and 7 Tim Long-term Capital Gains and Losses-Assets Held More Than Six Months	s Held More	Than Six Mont	hs	80	Part VI Complete This Part Only It You Elect Oul of the Installment Method and Report a Note or Other Obligation at Less Than Full Face Value	
(more than on	ne year it acquired before 6/	23/84)				Check here if you elect out of the installment method Enter the face amount of the note or other obligation. ▶	
						Part VII Reconciliation of Forms 1099-B With Tax Return (Complete this part if you received one or more Form(s) 1099-B or an equivalent broker's substitute statement(s) reporting sales of stock, bonds, etc., or bartering income.) 5ECTION A — Reconciliation of Sales of Stocks, Bonds, etc.	or more Form(s) 1099–8 ncome.)
						stock, bonds, etc., reported for 1985 by your broker to you, on Form(s) 1099-8 or an stirute statement(s), such as a broker's confirmation statement. Also include on line 1a,	
						page 1. Part I 38 Protects from sale or exchange of capital assets reported on Schedule D, but not included in line 37	388
						Adultines 3.7 and 3.6. Each fine 3.7 and 0.5. Each and 0.1. reserved on Schedule D this year (attach explanation).	40
10 Long-term gain from sale of	Long-term gain from ussle or exchange of a principal residence from Form 2119, lines 6, 8, or 12 Long-term gain from installment sales from Form 6252, lines 22 or 30	m Form 2119, line.	15 6. 8. or 12 10			Augusta, many order interest 1 should be the same as the total of all amounts on page 1, lines 1 band 9 of CION 8.—Reconciliation of Sastering Income and the reported on each form or schedule. Thosa be about 0 to barrening income and the reported on each form or schedule.	umn (d). Amount of bartering from Form 1099-B or equivalent
	wet forigitering and of tools) from partitles in the solutions. Solutions and inductaries Add lines 9 through 12 in columns (f) and (g)	rations, and ridi				Form 1040, line 22	42
 14 Combine columns (f) and 15 Capital gain distributions 16 Enter pain from Form 47° 	(g) of line 13 and e	nter the net gain or (loss)			15	43 Schedule C(Form 1040)	444
	ough 16 S carryover from years beginning a	ifter 1969			17	Schedule (f.cm 1040) Other (dentity) (in oit avable, indicate reason—attach additional sheets if necessary)	46
	Net long-term gain or (loss), combine lines 17 and 18 Note: Complete the back of this form. However, if you have capital loss carryovers from years beginning before 1970, do not	u have capital k	ass carryovers fre	om years beginning	19 before 1970, do		47
complere Parts	IV or V See Form 4798 instead					-	latements received
roi raperwork neubclion Ac.	roi raperwork meduction Act Molice, see rorm 1040 Instructions.	- I		Š	Schedule D (Form 1040) 1985	1040) 1985	

See instructions for Schedule E (Form 1040). Set instructions for Schedule E (Form 1040). Set of more than the greater of 1 d days or 10% of the total days reflect any set for more than the greater of 1 d days or 10% of the total days reflect any set for more than the greater of 1 d days or 10% of the total days reflect any set for more than the greater of 1 d days or 10% of the total days reflect any set for more than the greater of 1 d days or 10% of the total days reflect any set for more than 1040, line 18 Other. See Instruction line 26 and write the total here. If the properties of the prope	See Instructions for Schedule E (form 1040). Your secal recursty number of your family use for personal purposes any strong the lax year? Properties Properties Properties Chad columns A. B. and C.) Properties Add columns A. B. and C.) Add columns A. B. and C.) Add columns A. B. and C.) Add columns A. B. and C.) Add columns A. B. and C.) Add columns A. B. and C.) Add columns A. B. and C.) Add columns A. B. and C.) Add columns A. B. and C.) Add columns A. B. and C. B. and write the total here. If the colors here. Add Columns A. B. and Write the total here. If the colors here. If the colors here. If the colors here. If the colors here. Add Columns A. B. and Write the total here. If the colors here. If	D40			Part II Income or Losses from Partnerships, S Corporations, Estates, or Trusts	nerships, S Corporation	s, Estates, or Trus	s	
Properties Proper	Properties Fingerties Find you or a member of your family use for personal purposes any soft or more than the greater of 14 days or 10% of the lotal days rented at during the tax year? Finderties	Name(s) as shown on Form 1040		13		nts invested in that activity for which	ı you are not at risk, you ma	r have to lile Form 6198	See Instructions
Strike definition of a member of your family use for personal purposes any striked and you or a member of your family use for personal purposes any set for more than the greater of 14 days or 10% of the total days rented at the following the tax year? Properties Properties (Add columns A, B, and C) 3 (Add columns A, B, and C) 10 10 10 10 10 10 10 10 10 1	Properties From the lax year? Guring the lax year? From the lax year. From the lax			our social security number		Partnerships and S	SCorporations		
Frocerties Guring the tax year? Guring the tax year? Frocerties	The fisted drouge of a member of your family use for personal purposes any very firsted droug the tax year? Guring the tax year? Froperties Properties Propert	Kental and Royalty Income or Loss			(a) Name	appropriate (c) Check appropriate foreign code appropriesh			
Properties C (Add columns A B, and C) B C (Add columns A B, and C) 10 11 11 11 12 13 14 15 16 16 17 18 18 18 18 19 19 19 10 10 10 10 10 10 10	Properties C (Add columns A B and C) B (Add columns A B and C) 100 110 110 110 110 110 110 1		a member of your family use i greater of 14 days or 10% o	or personal purposes any the total days rented at			•		
Properties C Charles C C Charles C C Charles C C Charles C C C C C C C C C	Properties C (Add columns A, B, and C) B (Add columns A, B, and C) 10 11 11 12 13 14 15 16 16 17 18 18 18 18 19 19 10 10 10 10 10 10 10 10								
Properties Pro	Properties		-						
13 10 10 10 10 10 10 10	13 10 10 10 10 10 10 10	4		Totals (Add columns A, B, and C)					
10 10 10 118 118 119 110 110 110	10 10 10 11 11 11 11 11 11 11			3			-		
offs here 22 and write the total here 125 tron innes 24 and 25, and write the total here 125 tron innes 24 and 25, and write the total here 125 tron innes 26 or Form 1040, line 18 Other 26	10 10 10 11 11 11 11 11 11 11				Codes P for partnership S for S corporation				
offs here 22 and write the total here 125 on lines 24 and 25, and write the total here 125 on lines 24 and 25, and write the total here 125 on lines 26 or Form 1040, line 18 Other 26	100 flts. here 25 and 25, and write the total here 11 22 24 1 1 24 25 24 24 25 24 25 25 24 25 25 25 25 25 25 25 25 25 25 25 25 25				27 Add amounts in columns (e) and (f) and	f write the total(s) here		27 (^
100 100 100 100 100 100 100 100	100 100 101 102 103 104 105 105 106 107 107 108 108 109 109 109 109 109 109	Auto and travel							000
10 10 10 118 118 119 119 110 110	10 10 10 11 11 11 11 11 11 11	Suc			29 Deduction for section 179 property (1	 Inne 27, and write the ner rom Form 1065. Schedule. 	income or (ross) here K-1 and Form 1120	S Schedule K-1)	27
this here 22 and write the total here 125 and write the 125 an	10 10 11 11 11 11 11 11 11 11	-		****	(See Instructions for limitations)				29 (
this here 22 and write the total here to 25 and write the total here total he	10 118 118 119 119 119 119 119 1	1_			30 Total partnership and S corporation inc	ome or (loss). Combine amo	unts on lines 28 and	29 Write the total	30
the here 25 and write the total here 25 and write the total here 25 and write the total here 15 and write the 15 and	of the here 25 and write the total here it 22 23 (1) 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			10	nere and include in the 50 below	Estates and	d Tructe		OC.
tofts here 25 and write the total here to 25 and write the total here 25 and write the total here total here 25 and write the total here 15 and write the 15 and write th	of this here 25 and write the total here it 22 24 23 (1) 1 25 24 24 25 24 25 24 25 25 25 25 25 25 25 25 25 25 25 25 25	Other interest				- E		(e) Net los	L
offs here 22 and write the total here 12 2 2 2 2 3 1 1 1 1 1 1 1 1 1 1 1 1 1	18 18 19 19 19 19 19 19				(a) Name		dent-lication numb		
ofts here 22 and write the total here 12 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	the profession of the professi								
ofts here 22 and write the total here 25 and write the total here 25 and write the total here 15 and write the total here 15 and write the total here 16 and write the total here 17 and write the total here 17 and write the total here 17 and write the total here 18 other 25 and 400, line 18 other 26 and 25, and write the total here 18 other 26 and 400, line 18 other 26 and 400, li	the profession of the professi								
offs here 22 23 (1) 14 14 17 (1) 18 18 18 18 19 19 19 19 19 19 19 19 19 19 19 19 19	19 19 19 19 19 19 19 19								
offis here 22 Itt or (loss) here 22 Itt or (loss) here 24 Itt or (loss) here 25 Itt or	this here 18 22 23 (1) 19 24 (1) 19 25 (1) 10 10 (105s) here 24 and 25, and write the total here. If 25 (2) 26 (2) 10 unit from line 26 on Form 1040, line 18 Other 26 (2)	16 Wages and salaries							
offs here 22 14 19 19 19 19 19 19 19 19 19 19 19 19 19	of the here 18	17 Other (list) ▶			31 Add amounts in columns (e) and (t) and	write the total(s) here		31 (
the here 22 (1888) here 23 (1988) here 24 and 25, and write the total here 155 and write the 155 and	of the here 25 and write the total here. If 23 () 1 (10 (1055) here 24 and 25, and write the total here. If 25 () 1 (10 of (1055) here 25 and write the total here. If 25 () 1 () 25 () 26				32 Total estate and trust income or (loss)	Combine amounts in colun	nns (e) and (f), line 3	11 Write the total	
18 19 19 19 19 19 19 10 10 10 10	of this here 28 and 25, and write the total here 17 and 1040, line 18 Other 26 on Form 1040,				Parall Windfall Profit Tax Summa	2			36
19 114	18 19 19 10 10 10 10 10 10 10 10				33 Windfall protit tax credit or refund rece	yed in 1985 (see Instruction	(50		33
19 Offs here 22 States) here 23 (19 19 19 19 19 19 19 19				34 Windfall profit tax withheld in 1985 (se	e Instructions)			34 (
18 19 19 19 19 19 19 19 19 19	19 19 10 10 10 10 10 10 10 10				26 Combined and statement 20 miles 20	Market also designed in section of the control of t	36		30
ofts here 22 23 (1) 14 24 (1) 15 25 (1) 15 25 (1) 16 25 25 25 (1) 16 25 25 25 (1) 16 25 25 25 (1) 16 25 25 25 (1) 16 25 25 25 (1) 16 25 25 25 (1) 16 25 25 25 (1) 16 25 25 25 (1) 16 25 25 25 (1) 16 25 25 25 (1) 16 25 25 (1) 16 25 25 (1) 16 25 25 (1) 16 25 25 (1) 16 25 25 (1) 16 25 25 (1) 16 25 25 (1) 16 25 25 (1) 16 25 25 (1) 16 25 25 (1) 16 25 25 (1) 16 25 25 (1) 16 25 25 (1) 16 25 25 (1) 16 25 25 (1) 16 25 25 (1) 16 25 25 (1) 16 25	198 198 199 199 199 199 199 199				23 Combine amounts on lines 33 and 34	write the total here and inclu	ade in line 35 berow		33
19 Offs here 22 Stace) here 23 (19 10fts here 22 14t or (loss) here 23 (\vdash
18 offs here 22 sses) here 23 (18 19 19 19 19 10 10 10 10 10 10	Total Common Parks			36 TOTAL income or (loss) Combine lines	26, 30, 32, and 35 Write to	stal here and on Form	- 1	-
ofts here 22 Stees) here 23 If or (loss) here 24 on lines 24 and 25, and write the total here 17 unt from line 26 on Form 1040, line 18 Other 26	19 Offs here 22 Sses) here 23 () Alt or (loss) here 24 and 25, and write the total here. If 25 unt from line 26 on Form 1040, line 18 Other. Chadle From 1040, line 18 Other.			18	37 Farmers and fishermen Write your INCOME applicable to Parts Land II (se	share of GROSS FARMIN e Instructions)	NG AND FISHING	37	
ofts here 22 State) here 23 If (1) If or (Loss) here 24 On lines 24 and 25, and write the total here If 25 unt from line 26 on Form 1040, line 18 Other 26	offs here 25 sees here 27 (14) or (loss) here 28 and 25, and write the total here. If 25 (25) (26) (27) (27) (27) (27) (27) (27) (27) (27	Depreciation expense (see Part V		01	Part V Optional Depreciation Work	sheet.—You may use this	worksheet to figur	e depreciation o	nly on property placed
A Total (Property A) Total (Property B) Tot	Total (Property B) Total (ad not in the property of the	Con Date (Col Cost or	(d) Depreciation	(a) Depression	DOC for all property.
A Total (Property A) Total (Property B) Tot	A				(a) Description of property		allowed or allowable in prior years	_	
that here 25 sees here 22 () B 23 () B 23 () B 24 () B 25 ()	Sses) here 22 () 18 () 19 (21 Income or (loss) from rental or			× ×				
State Part	sses) here 23 () 1 Att Or (loss) here 24 and 25, and write the total here. If wint from line 26 on Form 1040, line 18 Other. Schadule f from 1040.	Subtract line 20 or 3b (royalties) .							
Sses) here 23 () B	Utt or (loss) here 23 () 24 C C C C C C C C C C C C C C C C C C		٠.	22					
Iff or (loss) here 25 on form 1040, line 18 Other 26 on Form 1	Alt or (loss) here 25 and write the total here. If control ine 26 on Form 1040, line 18 Other Schadule F from 1040.	23 Add properties with losses on line 21, and write the total (losses) here.		23 (8				
on lines 24 and 25, and write the total here. If unit from line 26 on Form 1040, line 18 Other.	on lines 24 and 25, and write the total here. If and from line 26 on Form 1040, line 18 Other. Schadule F from 1040, 1985	24 Combine amounts on lines 22 and 23, and write the net profit or (loss) here		24	Total (Property B)				
s on lines s 4 and 23, and write the total here. If ount from line 26 on Form 1040, line 18 Other.	son lines 24 and 23, and write the total here. If ount from line 26 on Form 1040, line 18 Other. E. Schadule F Form 1040, 1985	25 Net farm rental profit or (loss) from Form 4835, line 35		25	v				
E	C. Schedule Fiferm 1040 1985	20 total retital of royally income of (1055). Combine amounts on lines 24 and 25. Parts II and III on page 2 do not apply to you, write the amount from line 26 on	and write the total here, if Form 1040, line 18. Other:		Total (December)				
		wise, include the amount in line 36 on page 2 of Schedule E		26	(a frieder l'heroi				

rarin income and Expenses	OMB No 1545 0074	Part III Farm Income Accrual Method	A TOTAL STATE OF THE PROPERTY
Attach to Form 1040, Form 1041, or Form 1065. See Instructions for Schedule F (Form 1040).	C C C	Do not include sales of livestock held for draft, ofeeding, sport, or dairy purposes, report these sales on rollin 47.57 and up not include them on line 47 below.	ir dairy purposes, report these saies on roun 4757 and do
	cial security number (SSN)	 Sales of Investock: produce, grains, and other products during year Agricultural program payments 	
8 Principal Product (Describe output forthe current tary year	re or two words your principal crop or	a Cash b Materials and services	426
	pployer 10 number (NDT SSN)		44
Sold and reported in income implete Parts Land II			ee instructions) 45
rts il and III, and tine 12 of Part t) for draft, breeding, sport, or dairy purposes; report these	sales on Form 4797.		47
t for resale		year 48 Cost of livestock, produce, grains, and other products purchased during year	1-1
ns you bought for resale	3		50
-	4		m line 49 *
		5.2 Gross income. Subtract line 51 from line 46. Enter here and on Part I, lin • It soomers the method of valuing method of the farm-order method of valuing inventor.	Te 12 ► 52 ► 52 ► 52 ► 52 ► 52 ► 52 ► 52 ►
Sa	9	by you use the unitrinestican price freeing or the control of the 49 from line 50. Enter the result on line 51 and add lines 46 and 51. Enter	the total on line 52
	7.9		
المعادمان	7b		ornamental floriculture and nursery products such as plants, shrubbery, bulbs, flowers, sod, etc
	6	line A on page 1 of this schedule (Note: If your principal source of	
	10		2 Beefcattle, except feedlots
	11		
	12	025	 Doubtry and eggs, including chickens, ducks, pigeons.
rual Method enses (such as taxes, Insurance, repairs, etc. on your hor	ne), which do not pruduce		
your farm deductions by any reimbursements before ent	ering the deduction below.	peanuts, leed coth, wheat, toodcoo, hish potatoes, etc.	
26 Mortgage interest paid to finan	cial		O Animal specialty, including fur bearing animals, pets.
		It and tree nuts, including grapes, berries, olives.	
			1
e	2 2 5		
Is an columns for lines 13 through 37e	38		
rom line 12) If a profit, enter on Form 1040, line 19, and u MUST go on to line 40 (Fiduciaries and partnerships,	39		
Justion t at risk in this farm (see instructions)?" No." enter the loss on Form 1040 Time 19, and on Schadule	SE Part line 1		
	Schedule F (Form 1040) 1985		
	A According towards there is no produced by the control of the con	Triposes: report these sales on Form 4797. Triposes: report these sales on Form 4797. Triposes: report these sales on Form 4797. Triposes: report these sales on Form 4797. To day a sales on form 4797. To day a s	1000). 1000. 100

Page 2

3468

Department of the Treasury Internal Revenue Service

Name(s) as shown on retur

Computation of Investment Credit

 Schedule B (Business Energy Investment Credit) on back. ► Attach to your tax return.

Lefect to increase my qualified investment to 100% for certain commuter highway vehicles placed in service before January 1, 1986 (section 46(c)(6))

Part! Elections (Check the box(es) below that apply to you (See Instruction D).)

felect to increase my qualified investment by all qualified progress expenditures made this and all later tax years

Part II Qualified Investment (See instructions for rules on automobiles and other property with any personal use)

I claim full credit on certain ships under section 46(g)(3) (See Instruction B for details.)

Enter total qualified progress expenditures included in column (4), Part II 🕨

1982 OMB No 1545-0155

Form 3468 (1985

Identifying number

(4) Applicable Percentage 33 1/3 66 % 8 100 Schedule B.—Business Energy Investment Credit 09 3 or more but less than 5 5 or more but less than 7 (1) Class of Property or Life Years Other 3 year 1 Enter on lines 1(a) through છે છે Line 3 ē ŝ Type of Property Nonrecovery Recovery

Enter on lines 3(a) through 3(e) the basis in qualified hydroelecting generating property. Enter nameplate capacity of the property (See instructions for line 3.)

2 Total 10% energy investment property—Add lines 1(a) through 1(e), column (5)

Qualified Investment (Column 2 x column 3)

Applicable Percentage

Cost or Other Basis 8

Class of Property

E.

Recovery Property

3-year Other 3-year Other Other 3-year Other

> Ē ũ Ē ε

New Property Used New Property Property

Regular Percentage

Ĉ

8 8 9 8 40 80 40 83

€

66 % 33 1/3 100 100 4 Total 11% energy investment property—Add lines 3(a) through 3(e), column (5) 3 or more but less than 5 5 or more but less than 7 7 or more Other ତ ଚ Nonrecovery Recovery

wind equipment, ocean thermal equipment, or geotherm Enter on lines 5(a) through 5(e) the basis in energy property that is solar equipment equipment (See instructions for line 5 column (2).)

66 33 33 % 8 100 9 3 or more but less than 5 5 or more but less than 7 7 or more 3 year Other ê û ê 3 ê Nonrecovery Recovery

2 6

Total 15% energy investment property—Add lines S(a) through 5(e), column (5)

Enter 10% of line 2 Enter 11% of line 4 Enter 15% of line 6

3 2 3

Certified historic structures (You must attach NPS certification—see instructions)

Partill Tentative Regular Investment Credit

15% of line 6a 20% of line 6b

10% of line 5

25% of line 6c

S

Total qualified investment in 10% property—Add lines 1(a) through 1(h), 2, 3, and 4 (See instructions for

Qualified rehabilitation expenditures—Enter total qualified investment for

 30-year old buildings 5 40-year-old buildings

special limits)

Used commuter highway vehicle—Enter total qualified investment (See Instruction D(1)) New commuter highway vehicle—Enter total qualified investment (See Instruction D(1))

Nonrecovery property — Enter total qualified investment (See instructions for line 2)

Ê

Section 48(q) Election to Reduce Credit (instead of adjusting basis)

3-year

ê

Cooperative credit—Enter business energy investment credit from cooperatives 2

Tentative business energy investment credit—Add lines 7 through 10. Enter here and Fiscal Year Filers on line 13 of page

> ន = 2 2

See section 48(1)(17) for special rules on public utility property, and section 48(1)(11) (as amended by the Grude Oil Windfall Profit Tax Act of 1980) for special rules on property innanced by Industrial Development Bonds. shown on this page may be claimed only for energy property allocatin service by December 31, 1985 (except for certain hydroelectriz generaling property, which may be placed in service by December 31, 1988). The business energy investment credits

One Credit Only.—If property qualifies as more than one kind of energy property, you may take only one credit for the property Lines 1, 3, and S—Type of Property.— Specific Instructions

Note: If you have a 1985 jobs credit (form 5884), credit for atcohol used as fuel (form 6478), or employee stock ownersing plan (£50P) credit form 8007) and additing howelves they write ment retained to a carryforward of any general business credit. Stop here and go to Form 38000. General Business Cerdit, to claim you 1985 investment credit. If you have only a 1985 investment credit (which may include business energy investment credit, you may continue with tires 15 through 20 to claim your credit.

Business energy investment credit—Fram line 11 of Schedule B (see back of this form)

Current year investment credit - Add lines 12 and 13 Regular investment credit—Add lines 7 through 11

Credit from cooperatives—Enter regular investment credit from cooperatives

* Individuals—From Form 1040, enter amount from line 46

Part IV Tax Liability Limitations

15

Line 1—Cotumn (2).—Use the code letters from the following list to indicate the wind of property for which you are claiming a credit If you enter more than one kind of For definition of recovery and nonrecovery property, see the separate instructions for Form 3468 At the time we printed this form it was indirection whether Congress would extend this dealine. We will use news media and other means available to provide you with information and instructions on any change.

œ

Instructions for Schedule

15

9

(Form 3468)

property on a line, enter the code letter for each kind of property in column (2) and the code letter and dollar amount of each kind of property in the right hand margin The code letters are Energy property must meet the same requirements as regular investment credit property, except that the provisions of sections 48(a)(1) and 48(a)(3) do not apply

b. Qualified intercity buses (see section 48(1)(16)(C) for the limitation on a. Biomass property

Energy property must be acquired new See sections 46(b)(2) and 48(i)(1) through (17) for details

see the separate Instructions for Form 3468 for definitions and rules regarding

regular investment credit property

qualified investment for intercity buses based on the increase in operating seating capacity)

2

Line 3.—Figure your qualified investment in hydroelectric generating property. If the installed capacity is more than 25 magawatts, The 11% energy cred is allowed for only part of the qualified investment. See section 48(k) 33(C). in the space provided in line 3, enter the shown on the nameplate of the generator megawatts capacity of the generator as Line 5—Column (2).—Use the code

letters from the following list to indicate the kind of property for which you are claiming a credit. Be sure to put the code or codes on the line for the correct recovery period or life years as explained in the instructions for line 1, column (2)

equipment)

c. Solar equipment (but not passive solar

d. Wind equipment

e. Doean thermal equipment

f. Geothermal equipment See sections 4B()(4) and 4B()(3)(A)(viii) and (vi) for definitions and special rules that apply to these kinds of property

For Peperwork Reduction Act Notice, see separate instructions.

Form 3468 (1985)

	b Corporations—F.	Corporations—From Form 1120, Schedule J, enter tax from line 3 (or Form 1120 A, Part I, tine 1)	
	c Other filers —En	Other filers —Enter income tax before credits from return	
9	* Individuals—Fro	Individuals—From Form 1040, enter credit from line 47, plus any orphan drug, nonconventional	
	Source tuel, and t	Source fuel, and research credits included on line 49	
	1120-A filers, enter zero)	Outputations—From Form 1120, Schedure J. enter creams from times 4(a) through 4(e) (Form) 1120A filers, enter zero)	1
	C Other filers—Set	c Other filers — See instructions for line 16c	_
-	Income tax frability a	Income tax hability as adjusted (subtract line 16 from line 15)	
	e Enter smaller of I	e Enter smaller of line 17 or \$25,000 (See instructions for line 18)	- [
	b If line 17 is more	b If line 17 is more than \$25,000—Enter 85% of the excess	
9	Investment credit lin	Investment credit limitation—Add lines 18a and 18b	- 1
8	Enter here and on F	Total allowed credit—Enter the smaller of line 14 or line 19. This is your General Business Credit for 1985 Enter here and on Form 1040, line 48: Form 1120, Schedule J. line 4(f): Form 1130A. Part 1 line 2 - or tha	
	proper line of other r	proper line of other returns	
			1

Page 2 Specific Information Concerning Automobiles and Other Listed Property
For property used 50% in ciss in a trade or business, the Section 179 specified and in the listed property used 50% or less in a trade or business, deprecation MUST be computed under the straight-line method £ (h) Section 179 expense Yes Vehicle 6 Yes 3 Do you maintain a written policy statement, meeting the conditions described in the instructions, that prohibits all If "Yes," do not complete items 6 through 12 for any of the vehicles furnished to employees that are covered by the if "Yes," you must complete items 6 through 12 (a) only for those vehicles furnished to "disqualified persons" even if If "Yes," you do not have to answer questions 6 through 12 (a) for vehicles furnished to other than disqualited persons or (b) they set the an observation of the persons or (b) they set set all the information received from your employees regarding the use of the vehicles. ŝ Section A. -Oepreciation of Automobiles and Other Listed Property (see instructions for limitations) 4 Do you maintain a written policy statement, meeting the conditions described in the instructions, that prohibits (\$) Deduction Vehicle 5 5. Do you provide more than five vehicles to your employees, or treat all use of vehicles by employees as personal use? Yes Section B. —Questions Regarding Use of Automobiles and Other Listed Property ŝ Do you have evidence, for all the listed property above, to support the business use percentage claimed? Vehicle 4 ¥68 Section C.—Information Regarding Use of Vehicles @ U.S. Dovernment Printing Office. 1985-483-237 23-0918750 ŝ (e) Recovery period they are covered by the statement, and (b) for all vehicles not covered by the statement **₹** To Be Completed by Employers Who Provide Vehicles for Use by Employees ŝ Vehicle 2 (d) Cost or other basis personal use of vehicles, including commuting, by your employees? Yes personal use of vehicles, except commuting, by your employees? ž Vehicle 3 use percentage (%) (c) Business Yes 7 Total business miles driven during the year 12 Was the vehicle used primarily by a disqualified person? 8 Total commuting miles driven during the 9 Total other personal (non-commuting) 11 is another vehicle available for personal 10 Was the vehicle available for personal use (b) Date placed in service Fotal (Enter here and on line 2, page 1) fotal (Enter here and on line S. page 1.) 6 Total miles driven during the year To Be Completed by All Filers written policy statement 2 Is the evidence written? during off-duty hours? (e) Oescription (list vehicles first) Form 4562 (1985)
Part | | Spec miles driven 불운 Form 4562 (1985) Use Part III, Specific Information Concerning Automobiles and other Listed Property, for certain transportation equipment (e.g. autos), amusement/recreation property, and computer/peripheral equipment 1**982** OMB No 1545-0172 (c) Expense deduction (f) Amortization for this year (f) Deduction Identifying number 67 (e) Amortiza tion period or percentage figuning depreciation Total (see instructions for limitations) (Partinerships or 5 corporations—see the Schedule K and Schedule K-1 Instructions of Form 1065 or 11205) ACRS deduction for assets other than automobiles and other listed property placed in service prior to 1985 (see instructions) Total (Add deductions on lines 3 through 8). Enter here and on the Depreciation line of your return (Partiner ships and S corporations—Do NOT include any amounts entered on line 3.) Section A. —Election to Expense Recovery Property (Section 179) Accelerated Cost Recovery System (ACRS) (see instructions). For assets other than automobiles and other issed property placed in service ONLY during tax year beginning in 1985. (d) Recovery period (d) Code section **Depreciation and Amortization** Section C.—Depreciation of Nonrecovery Property Section B.—Depreciation of Recovery Property Attach this form to your return See separeta instructions. Section D. -- Summary Total Enter here and on Other Deductions or Other Expenses line of your return See Paparwork Raduction Act Notice on page 1 of the separate instructions. (c) Cost or other basis (c) Cost or other basis Listed property—Enter total from Part III, Section A, column (h) 7 Property subject to section 168(e)(2) election (see instructions) Listed property—Enter total from Part III, Section A, column (g) (b) Date acquired (b) Date placed in service (a) Class of property Other depreciation (see instructions) (See "Items You Should Note") Business or activity to which this form relates f 15-year real property g 18-year real property (*) Description of property d 15-year public utility property Low-income housing (a) Class of property Part II Amortization Depreciation c 10-year property Department of the Treesury Internal Revenue Service (0) 3-year property b 5-year property Name(s) as shown on return **4567** Part

Date sold	(mo day yr.)			Property 0																	le 29)				Obligation		50% or Less	b) Section 280F		
Date acquired	(mo day yr)			Property																	fore going to lir			r the portion from	a Note or Other		ss Use Drops tu	(a) Section 179 (b) Section 280F		
				Property B																	igh line 28b be		=	on B, line 15, enter	d And Report		When Busines			
				Property A					-												ough D throu		and in Part II, line 1	Form 4684, Sectio	allment Metho		179 and 280F			
	18 Description of sections 1245, 1250, 1252, 1254, and 1255 property	≪ ∞	3	Retate lines 18A through 180 to these columns PPPP			23 Total gain, subtract line 22 from line 19	•	b Enter smaller of line 2.3 or 24a 25 If section 1250 property: (If straight line depreciation used, enter zero	on line 25g unless you are a corporation subject to section 291.) Additional depreciation after 12/31/75	 Applicable percentage times the smaller of line 23 or line 25a (see instructions) 	c Subtract line 25a from line 23. If line 23 is not more than line 25a.	d Additional depreciation after 12/31/69 and before 1/1/76	e Applicable percentage times the smaller of line 25c or 25d (see instructions)	f Section 291 amount (For corporations only)	26 If section 1252 property:		c. Enter smaller of line (3 or 200 27 If section 1254 property:		b Entersmaller of line 23 or 27 a 28 Itsection 1255 property: a Applicable percentage of payments excluded from income under exchan 126 (see instructions)	b Enter the smaller of line 23 or 28a Summary of Part III Gains (Complete property columns A through D through line 28b before going to line 29)		 Total gains for all properties (add columns. A. through. 0, line 23). Add columns. A. through. 0, lines 240, 25g. 26c., 27b., and 28b. Enter here and in Part II, line 1.1. 		PATIV Complete This Part Only If You Elect Out of the Installment Method And Report a Note or Other Obligation at Less Than Full Face Value	☐ Check here if you elect out of the installment method.	 Enter the percentage of valuation of the rapte of other obligation > Part V Computation of Recapture Amounts Under Sections 179 and 280F When Business Use Drops to 50% or Less		Section 179 expense deduction or section 280F recovery deductions Deprecation (see instructions)	3 Recapture amount: (Subtract line 2 from line 1.)
) 	27	n Other Than	6/23/84)	he credit	See instructions	(d) plus (e) minus (f))												an on Schedule		(h) GAIN ((d) plus (e) minus (1))										
	1dentifying number	nversions from Other Than	quired Before 6/23/84)	le for recapture of the credit	ou are not at risk (see instructions								into see the	the loss on	00000			long-term capital gain on Schedule										is for Part II for	e loss here and	
9 and 280F)	Identifying number	Involuntary Conversions From Other Than	an 1 Year if Acquired Before 6/23/84)	to see if you are liable for recapture of the credit	a delivity for which you are not at risk (see instructions	(£) LOSS ((f) minus the sum of (d) and (e))						one manual manua	S follows (Partnerships see the	corporations, enter the loss on	es as a long form cantal para an			wort from line 8 as a long-term capital gain on Schedule		((t) minus the sum of (d) and (e))			6/7/84) areholders (see	ofore 6/23/84))			()	iled See instructions for Part II for		
9 and cour J	Identifying number	Ricinacs and Involuntary Consercions from Other Than	onths (More Than 1 Year if Acquired Before 6/23/84)	casualty and theft on, get form 4255 to see if you are liable for recapture of the credit units movested in the actuals for which you are not at risk. Kow metinishing	TOTALS INVESTED IN THE ACTIVITY TOT WHICH YOU ARE NOT ALT ISK (SEE INSTRUCTIONS	((e) LOSS ((f) minus the sum of (d) and (e))						()	e appropriate fille as follows (Patriberships see the	lines 7 and 8 (S corporations, enter the loss on				00		(t) Cost or other (g) LOSS (solutions, plus (r) minus the improvements and sum of (d) and (e))			only to sales before 6/7/84) nd S corporation shareholders (see	orless if acquired before 6/23/84))			appropriate line as follows			
9 and 280F)	Identifying number	in a Trade or Ricinace and Involuntary Conneccions from Other Than	Ance Than 6 months (More Than 1 Year if Acquired Before 6/23/84)	conversions from casualty and thefit meetiment credit to get from 4255 to see if you are liable for recapture of the credit loss and makes amontat consistent in the activity for which oncurse not at risk. Goan netwireloas	rioss and trave amborits timested in the activity for which you are not at risk. (See instructions	(1) Cost or other (4) LOSS (1) minus the improvements and sum of (d) and (e))					2, line 22 or 30	(communication)	is) here, and on the appropriate line as follows (Partnerships See the	9 below and skip lines 7 and 8 (S corporations, enter the loss on			O below	00		(t) Cost or other (a) LOSS (solutions) (the minus the expense of sale expense of sale			or d'Cla e 21 or 29 (Appires anny to sales before 6/7/84) ions by partners and 5 corporation shareholders (see	onths or less (1 year or less if acquired before 6/23/84))			s) here, and on the appropriate line as follows			
9 and 280F)	╛.	Pronaty lied in a Trade or Ricinacs and Involuntary Conversions From Other Than	roperty Poton in a made of bosiness and introduced you'red Before 6/23/84)	o report involuntary conversions from casuality and theft has been considered the conversion to get from A255 to see if you are liable for recapture of the credit vol. as renorting a loss and that as amounts consisted in this school for union book are and at risk. Koan institutions	you are reporting a loss and have amounts invested in the activity for which you are tipl at itse (See instructions lies.")	(e) Deprecation (f) Cost or other allowed bests, plus (ii) minus the consilowable improvements and since acquisition expense of sale				B, Ine 21	les from 62.52, line 22 or 30		7 Enter gain or (055) nete, and on the appropriate line as follows (Parinerships see the	he amount on line 9 below and skip lines 7 and 8 (5 corporations, enter the loss on			ss, enter zero	00	1965	(e) Deprecation (1) Cost or other (e) LOSS and allowed or allowed improvements and sum of (a) and (e) since acquisition expense of sale	nine 2 if applicable	1 and 1 and 10.	on from 625, ine 21 or 29 (Applies only to sales before 6/7/84) n property dispositions by partners and 5 corporation shareholders (see	s property held 6 months ariess (1 year oriess if acquired before 6/23/84))			nd column (h) (() Free, and on the appropriate line as follows			
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Form **6251** (1985)

(4) Shareholder or holder of beneficial interest in a regulated investment company or a real estate investment trust, see section 58(f) (Continued on back) carryback or carryover of certain unused credits. See section 55(c)(3) 1982 Note: If you have an earned income credit, you must reduce that credit by any afternative OMB No 1545 0227 enter into the computation of tax preference Carryback and Carryover of Unused Credits. —It may be necessary to figure the (2) Beneficiary of an estate or trust, see section 58(c)
(3) Participant in a common trust fund, see section 58(e) ន្ទ 12 Alternative minimum tax (subtract line 11 from line 10). Enter on Form 1040, line 52, Form 1040NR, line 52, Form 1041, line 31, or Form 990-T, page 1, line 14 9 Amount from Form 1040, line 50, or Form 1040NR, line 51. (Do not include Form 1040, line 39, or Form Aiternative Minimum Tax Computation 5 Alternative minimum taxable income (add lines 3 and 4(I)) (short period returns, see instructions) ► Attach to Forms 1040, 1040NR, 1041 or 990-T (Trust). 2¢(3) 9 4 8 4 4 4 S 2 2 2 4 4 4 \$ 1 Adjusted gross income from Form 1040, line 33 or Form 1040NR, line 32 (see instructions) Tear(8)—If a net operating lists carryover from a real trey early; steduces, bashe income for a seal trey early; steduces, bashe income for 1985, and the net operating loss, guing isse to minimum is an thiat earlier the referrent animum is an thiat earlier when the forest minimum is an thiat earlier year(8), all or part of minimum is an earlier year(8), all or part of the other who minimum is an time worksheet in Publication 999 and earlier ton Form 1040, line 2, or form 1041, line 31, Write "Deferred Mannum Tax". (1) Partner or shareholder of an 5 corporation, take into account separately your distributive share of items of income and deductions that d Accelerated depreciation on leased personal property or leased recovery property c Accelerated depreciation on nonrecovery real property or 15 (or 18), year real property For more information, see Publication 909, Alternative Minimum Tax Partners, Beneficiaries, etc.—If you are a h Estates and trusts only Charitable deduction and income distribution deduction Gambling losses to the extent of gambling winnings from Schedule A, line 22 Minimum Tax Deferred From Earlier 7 Subtract line 6 from line 5. If zero or less, do not complete the rest of this form d Qualified interest on property used as a residence from Schedule A, line 11 2a(1) 6 Enter \$40,000, if married filing joint return or Qualifying widow(er) (3) Subtract line 2a(2) from line 2a(1) (If zero or less, enter zero) e (1) Interest, other than line 2d above, from Schedule A, line 14 \$20,000, if married filing separate return or estate or trust Estate tax allowable under section 691(c) from Schedule A a (1) Medical and dental expense from Schedule A, line 5 g Circulation and research and experimental expenditures h Reserves for losses on bad debts of financial institutions 1040NR, line 41) (estates and trusts, see instructions) (2) Net investment income (if zero or less, enter zero). c Casualty and theft losses from Schedule A, line 19 Amortization of certified pollution control facilities 10 Subtract line 9 from line 8. If zero or less, enter zero (3) Enter the smaller of line 2e(1) or line 2e(2) \$30,000, if single or head of household (2) Multiply Form 1040, line 33 by 5% (05) Papework Reduction Act Notice. — We ask for this indimation for early out the internal Revenue all away of the United States. We need it to ensure that taxapers are complying with these laws and the oallow us to lique and collect the regist amount of at a You are equented to ge us this information the Who Must File. — File this form if (a) You are to the alleginary minimation at the property of the alleginary minimation and the forthe alleginary minimation of the collection of the rest of the deepers in amount on ince 3 ct, through 44, or (c)) out have one or more tax preference items on the 245, and discuss moments and defection of the this mitter each 3, and the 242, 3 and the 242, 3 and the connection of the this mitter of a more discussion. f Mining exploration and development costs other than 15 (or 18) year real property 1 Add lines 2a(3), b, c, d, e(3), f, g, and h b Contributions from Schedule A, line 18 (Section References are to the Internal Revenue Indiviouals, estates or trusts may be liable if their adjusted gross income plus tax preference items listed on line 4 total more than line 6. 2 Deductions (see instructions) b 60% capital gain deduction I Add lines 4a through 4k Subtract line 2: from line 1 Incentive stock options k Intangible drilling costs Tax preference items. a Dividend exclusion Enter 20% of line 7 Name(s) as shown on tax retu Department of the Treasury Internal Revenue Service Foreign tax credit 6251 Instructions Form

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Definition141	RETROSPECTIVE INCOME CONCEPT
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PERSONAL PROPERTY TAXES DEDUCTION	Classified by:
(See taxes paid deduction)	Marital status
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Classified by:	Definition
Marital status	keported on:
Size of adjusted gross income1.4 Coefficient of variation1.4CV	High income returns5,6
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Classified by marital status2.2	c c
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Coefficient of variation1.4CV	Marital status1.3
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REAL ESTATE TAXES DEDUCTION	Time series, 1970-1985A
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Reported on:	Coefficient of variation1.4CV
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Coefficient of variation1.4CV	Size of adjusted gross income1.4
Definition137	Coefficient of variation
Reported on:	Reported on:
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Returns of taxpayers age 65 or over2.5	High income returns
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Classified by marital status2.2	Returns of taxpayers age 65 or over2.5
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Form **6839** (Rev. 10/87) Department of the Treasury Internal Revenue Service

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